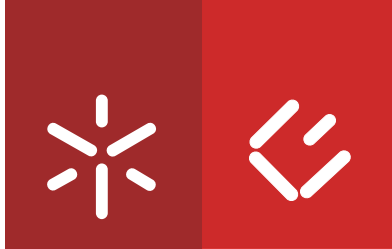


**Universidade do Minho**  
Escola de Economia e Gestão

Fernanda Maria Monteiro Leão

**The social perception of accountants:  
insights from Portuguese past and present**

Fernanda Maria Monteiro Leão **The social perception of accountants:  
insights from Portuguese past and present**



**Universidade do Minho**  
Escola de Economia e Gestão

Fernanda Maria Monteiro Leão

**The social perception of accountants:  
insights from Portuguese past and present**

Tese de Doutoramento em Contabilidade

Trabalho realizado sob a orientação da  
**Professora Doutora Delfina Gomes**

abril de 2016

## STATEMENT OF INTEGRITY

I hereby declare having conducted my thesis with integrity. I confirm that I have not used plagiarism or any form of falsification of results in the process of the thesis elaboration.

I further declare that I have fully acknowledged the Code of Ethical Conduct of the University of Minho.

University of Minho, 27/04/2016

Full name: Fernanda Maria Monteiro Leão

Signature: Fernanda Maria Monteiro Leão



## **Acknowledgments**

My first and deepest thank goes to my supervisor, Professor Delfina Gomes, who stimulated my interest for the topic addressed in this thesis. I would also like to thank for her time, effort and advice in supervising this work, as well as for her permanent encouragement and support along this journey.

I want to express my gratitude to the people who participated in this study by responding the questionnaire. I would also like to express my thanks to those who contributed with their comments in the phase of the pre-test of the questionnaire and to those who engaged in advertising the questionnaire launched by this research.

I also wish to thank other researchers for their time and effort in reflecting about the subject of this investigation to provide their comments. In special, to Professor Garry Carnegie who always has shown his availability to discuss ideas and provide opinion.

I would also like to thank for some support received from the Polytechnic of Porto – School of Management and Technology of Felgueiras during the development of this research and, in special, for the flexibility granted in this last school year.

I am also grateful for the encouragement provided by my colleagues and friends along the last years.

Finally, I wish to thank my family, in special, my husband, Fernando, and my daughter, Cláudia, for their love, support, patience and encouragement during this long journey.



## **The social perception of accountants: insights from Portuguese past and present**

### **Abstract**

This thesis examines the social perception of accountants by using the Portuguese case, before and after accounting being socially recognized as a profession. To identify the perceptual dimensions of the social image of accountants, the factors contributing to the construction of this image, and the implications for accountants and accounting that follow from the content and structure of such an image are the general goals of this investigation. Two different sources of data provide empirical support for this research: two literary works belonging to the stream of the *Realism*, set and first published in the second half of the 19<sup>th</sup> century; and a questionnaire administered to a community sample and designed essentially through the developments of psychology – the Big Five model of personality and the *Stereotype Content Model*.

The perceptual dimensions of the social image of early accountants are analysed through a qualitative content analysis and those of modern accountants are examined through descriptive statistics of the latent variables of the Big Five model of personality and also of those of the *Stereotype Content Model*, both subject to confirmatory factor analysis. The factors contributing to the construction of the social image of accountants are investigated through a literature review and a causal model, which tests the influence of some factors identified in literature on the stereotype of accountants. The discussion and the interpretation of the results are supported by contextual aspects and literature from the field of accounting, psychology and sociology.

The study identifies dimensions in the social image of early and modern accountants and highlights the closeness of their stereotypes. The overall characterization of this social image seems to match with the image of ‘a committed servant’. Its portrayal might be seen as highlighting an engagement in serving others, neglecting their own interests in favour of others’ objectives, but also without power to open the doors to high social positions. The findings emphasize a perceived subordinate role of modern accountants in society, which this study suggests to be a historical legacy of the accounting profession. Perceived warmth is revealed as the most influential variable on the stereotype of accountants, followed by competence, a fact that underlines the power of these variables on the impression formation about accountants, with the social activities being highlighted in this regard.





## **A percepção social dos contabilistas: contribuições do passado e do presente português**

### **Resumo**

Esta tese estuda a percepção social dos contabilistas, utilizando a realidade portuguesa, anterior e posterior ao reconhecimento da profissão. Os objetivos desta investigação prendem-se com a identificação das dimensões percetuais da imagem social dos contabilistas, bem como dos fatores que contribuem para a construção desta imagem e, ainda, das implicações que decorrem do conteúdo e da estrutura da mesma para os contabilistas e para a contabilidade. Empiricamente são utilizados dados históricos e atuais. As fontes históricas são duas obras literárias que pertencem à corrente do Realismo e cuja primeira publicação ocorreu na segunda metade do século XIX. Os dados para a perspetiva atual, decorrem de um questionário administrado a uma amostra da população portuguesa, o qual se encontra sobretudo baseado no modelo dos cinco grandes fatores da personalidade e no modelo do conteúdo dos estereótipos.

As dimensões percetuais da imagem social dos predecessores dos atuais contabilistas são analisadas através de uma análise de conteúdo qualitativa. As dos contabilistas modernos, profissionalmente qualificados, decorrem de estatística descritiva das variáveis latentes do modelo dos cinco grandes fatores da personalidade e do modelo do conteúdo dos estereótipos, para os quais foi realizada análise fatorial confirmatória. Os fatores que contribuem para a construção da imagem social dos contabilistas são investigados através duma revisão de literatura e de um modelo causal, o qual testa a influência sobre o estereótipo dos contabilistas de alguns dos fatores identificados na literatura. A discussão e interpretação dos resultados baseia-se em aspetos contextuais e em literatura das áreas da contabilidade, psicologia e sociologia.

Neste estudo são identificadas dimensões associadas à imagem social dos contabilistas antigos e modernos, sendo realçada a proximidade dos dois estereótipos. A caracterização geral desta imagem social parece corresponder à de ‘um servo dedicado e leal’, em cujo retrato pode ser realçado o empenhamento em servir os outros, negligenciando o seu próprio interesse, caracterização que, todavia, não permite abrir as portas de posições sociais mais elevadas aos contabilistas. Os resultados enfatizam a percepção de um papel de subordinação na sociedade, associado aos contabilistas modernos, o qual este estudo sugere ser um legado histórico da profissão. A sociabilidade é revelada como sendo a variável com maior influência sobre o estereótipo dos contabilistas, à qual se segue a competência, um facto que realça o poder destas variáveis ao nível da formação de impressões sobre os contabilistas, destacando-se, neste âmbito, as atividades sociais.



## Table of Contents

Acknowledgments .....	v
Abstract .....	vii
Resumo .....	ix
Abbreviations .....	xv
List of Appendices.....	xvii
List of Figures .....	xix
List of Tables.....	xxi
Introduction .....	5
Relevance of the research topic .....	5
Purpose and research questions .....	6
Context of the study .....	7
Research methodology.....	10
Data collection.....	10
Sample.....	12
Expected general contributions.....	16
Structure of the thesis.....	18
References .....	19
Appendix I-1 .....	25
First essay - The social perception of accountants: a theoretical background.....	35
Abstract.....	37
Introduction .....	37
Theoretical perspectives on the formation and development of the professions .....	38
Accounting: profession or occupation? .....	41
Social perception phenomenon.....	43
The stereotypes of accountants .....	46
The Portuguese stereotype <i>Manga de Alpaca</i> .....	52
Discussion and conclusion .....	53
References .....	55
Second essay - The social perception of accountants portrayed in the 19th century Portuguese realistic literature: <i>An English Family</i> and <i>The Idiosyncrasies of a Young Blonde Woman</i> .....	63
Abstract .....	65

Introduction .....	65
Fiction as a source in accounting history.....	68
Stereotypes and previous research on accountant stereotypes.....	69
Historical background .....	73
Júlio Dinis and Eça de Queirós .....	75
“An English Family” and “The Idiosyncrasies of a Young Blonde Woman” .....	78
Research method.....	80
Júlio Dinis’ and Eça de Queirós’ portraits of accountants and accounting.....	81
The minimalist man .....	83
The financial manager.....	84
The servant of the capitalist .....	85
The unadventurous practitioner .....	86
The sentimental bookkeeper .....	88
Concluding remarks .....	90
References.....	93
Appendix 2-A.....	103
Appendix 2-B .....	105
Third essay - The stereotype of accountants: a personality approach .....	107
Abstract .....	109
Introduction .....	109
Personality: conceptual issues.....	112
The five-factor model of personality.....	115
Method .....	121
Participants and recruitment procedures .....	121
Instrument .....	121
Data analysis .....	123
Results .....	125
Perceived personality ratings of accountants .....	125
Confirmatory factor analysis.....	128
Discussion.....	133
Concluding remarks .....	137
References.....	139
Appendix 3-A.....	149
Appendix 3-B .....	150
Appendix 3-C .....	151

Appendix 3-D.....	153
Fourth essay - The stereotype of accountants: a structural approach .....	159
Abstract .....	161
Introduction .....	162
Social structure: status and competition .....	165
Fundamental dimensions of stereotype content: warmth and competence.....	170
Stereotype Content Model.....	172
Overview and hypotheses .....	174
Method .....	176
Participants and recruitment procedures .....	176
Instrument and measures .....	176
Data analysis .....	179
Results .....	180
Perceived social status and competition.....	180
Perceived warmth and competence .....	181
Measurement model .....	182
Structural model .....	183
Discussion.....	185
Concluding remarks .....	188
References .....	191
Appendix 4-A.....	203
Appendix 4-B .....	204
Appendix 4-C .....	205
Appendix 4-D.....	206
Appendix 4-E .....	207
Appendix 4-F .....	208
Appendix 4-G.....	209
Conclusion.....	213
Perceptual dimensions highlighted in the social image of early accountants (bookkeepers).....	214
Perceptual dimensions highlighted in the social image of modern accountants .....	215
Factors contributing to the construction of the social image of accountants.....	217
Implications for accountants and accounting from the content and structure of the social image of accountants.....	218
Early vs modern accountants .....	221

Contributions .....	222
Limitations and opportunities for future research .....	225
References.....	228

## Abbreviations

<b>AS</b>	The construct of ‘stereotype of accountants’
<b>AVE</b>	Average Variance Extracted
<b>BF</b>	Big Five model of personality
<b>BF1</b>	Extraversion
<b>BF2</b>	Agreeableness
<b>BF3</b>	Conscientiousness
<b>BF4</b>	Neuroticism
<b>BF5</b>	Openness
<b>BFI</b>	Big Five Inventory
<b>C</b>	The construct of ‘competence’
<b>CFA</b>	Confirmatory Factor Analysis
<b>CO</b>	The construct of ‘competition’
<b>CR</b>	Construct Reliability
<b>INE</b>	National Statistical Institute of Portugal
<b>ML</b>	Maximum Likelihood estimation method
<b>S</b>	The construct of ‘status’
<b>SCM</b>	Stereotype Content Model
<b>TIPAU</b>	Types of Urban Areas
<b>W</b>	The construct of ‘warmth’





## **List of Appendices**

<b>Appendix I-1:</b> Questionnaire.....	25
<b>Appendix 2-A:</b> Coding frame for content analysis.....	104
<b>Appendix 2-B:</b> Results of the content analysis.....	106
<b>Appendix 3-A:</b> Descriptive statistics for BFI.....	149
<b>Appendix 3-B:</b> Constructs and manifest variables.....	150
<b>Appendix 3-C:</b> Assessment of normality for the Big Five dimensions by groups.....	151
<b>Appendix 3-D:</b> One-Way ANOVA outputs.....	153
<b>Appendix 4-A:</b> First-order constructs of the Big Five and manifest variables.....	203
<b>Appendix 4-B:</b> Measurement model-A (CFA with the first-order constructs).....	204
<b>Appendix 4-C:</b> Convergent validity.....	205
<b>Appendix 4-D:</b> Discriminant validity (measurement model-A).....	206
<b>Appendix 4-E:</b> CFA of the second-order factorial structure of the Big Five.....	207
<b>Appendix 4-F:</b> Measurement model-B (CFA with SCM constructs and the hierarchical structure of the Big Five).....	208
<b>Appendix 4-G:</b> Discriminant validity (measurement model-B).....	209



## List of Figures

<b>Figure I-1:</b> Structure of the thesis.....	18
<b>Figure 1.1:</b> Graph of the empirical results concerning the knowledge of the stereotype <i>Manga de Alpaca</i> .....	53
<b>Figure 1.2:</b> Determinants in the construction of the social image of accountants.....	54
<b>Figure 3.1:</b> Confirmatory Factor Analysis of the Big Five.....	130
<b>Figure 3.2:</b> Second-order model of the Big Five.....	133
<b>Figure 4.1:</b> Research model.....	175
<b>Figure 4.2:</b> Structural model of the stereotype of accountants.....	184
<b>Figure C-1:</b> The stereotype of modern accountants.....	216



## List of Tables

<b>Table I-1:</b> Level of importance attributed to tasks in the domain of the Portuguese modern accountants.....	10
<b>Table I-2:</b> Sample distribution according to Portuguese regions.....	11
<b>Table I-3:</b> Demographic characteristics of the participants.....	14
<b>Table I-4:</b> Participants' interaction or contact with accountants.....	15
<b>Table I-5:</b> Portuguese population vs sample across gender and residence.....	16
<b>Table 3.1:</b> Model Fit Indices.....	126
<b>Table 3.2:</b> Basic statistics for BFI.....	126
<b>Table 3.3:</b> Stereotype by groups of participants.....	127
<b>Table 3.4:</b> One-Way ANOVA for gender, age group, level of education and interaction with accountants: groups differences on the Big Five dimensions.....	128
<b>Table 3.5:</b> Goodness-of-fit indexes of alternative measurement models.....	129
<b>Table 3.6:</b> Convergent validity (final model).....	131
<b>Table 3.7:</b> Discriminant validity (final model).....	132
<b>Table 3.8:</b> Perceived personality profile of accountants.....	134
<b>Table 4.1:</b> Model Fit Indices.....	180
<b>Table 4.2:</b> Basic statistics for status and competition.....	181
<b>Table 4.3:</b> Basic statistics for warmth and competence.....	181
<b>Table 4.4:</b> Structural model results.....	185



**The social perception of accountants:  
insights from Portuguese past and present**





## **Introduction**

---



## **Introduction**

### ***Relevance of the research topic***

Relationships that emerge in everyday social life are capable of influencing the well-being of individuals, groups and even the society at large. These interactions involve a perceptual process shaped by interpretations of reality which often are anchored in preconceived beliefs (Hinton, 2000; Rookes & Willson, 2000). The meaning of the reality attributed by each one depends in part on the social and cultural context and it is exteriorized through individuals' behavior (Lee, Albright, & Malloy, 2001; Nisbett & Miyamoto, 2005). According to Zebrowitz (2009, p. xiii), "[t]he traits, roles, emotions, and intentions that we perceive in others [...] serve as mediating variables for other social psychological phenomena, such as social influence, aggression, social interaction, and group processes". Thus, social perception shows itself to be an aspect that has significant impact on both people's behavior and the social environment. Consequently, in general, the relevance of its study rests on the need to understand and predict social actors' behavior (Zebrowitz, 2009).

Social actors are usually perceived within specific contexts which constitute a social identification shared by some individuals and allows the coexistence of diverse groups in society (Turner, 1982). The division of labor has traditionally been recognized as one important aspect in the segmentation of society, feeding the formation and maintenance of social groups distinguished by sharing a given occupation. From these, only part enjoy the status of profession which has long been associated with the social value of the tasks performed (Freidson, 1984). As pointed out by Parsons (1939, p. 457) the "[c]omparative study of the social structures of the most important civilizations shows that the professions occupy a position of importance in our society" which is dependent on their proper functioning. In fact, as highlighted by Abbott (1988, p.1), "[t]he professions dominate our world. They heal our bodies, measure our profits, save our souls". In the scope of accounting, the social relevance of the profession is emphasized by the pervasiveness of accounting in modern societies producing impacts on various socio-economic processes (Hopwood, 1994). In fact, what and how is accounted affects people's lives and highlights the public interest in this discipline and the critical role of accountants in society.

The research about professional groups has been in line with their relevance in society, which has stimulated academics' attention across disciplines, including accounting (e.g., Abel, 1989; Carnegie & Edwards, 2001; Lee, 2003; McPhail, 2001; Meeker & Haldeman, 2002; Yao, 2016). In particular, as a group accountants have motivated the study of different topics.

For example, the formation and development of the profession (e.g., Carnegie & Edwards, 2001; Dyball, Poullaos, & Chua, 2007; Ramirez, 2001), ethical behavior (e.g., Cohen, Pant, & Sharp, 2001; McPhail, 1999, 2001), gender (e.g., Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Roberts & Coutts, 1992; Thane, 1992), accounting firms (e.g., Caramanis, 1999; Chow, Harrison, McKinnon, & Wu, 2002; Covalleski, Dirsmith, Heian, & Samuel, 1998), and the analysis of the social perception of accountants (e.g., Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Carnegie & Napier, 2010; Jeacle, 2008).

The development of this thesis was motivated by this last stream of research concerned with the phenomenon of social perception, which has shown to be critical in accounting and in other research areas, by paying special attention to the case of stereotyping (Lee, Albright & Malloy, 2001). Since the early 1990s the accounting occupational group has stimulated a growing body of literature concerned with the social image of accountants, as will be addressed in the first essay of this thesis. This literature mainly highlights the existence of two stereotypes of accountants: the *traditional accountant* and the *business professional*, as summarized by Carnegie and Napier (2010). The *traditional accountant* is usually described as dull, boring, unimaginative, conservative, methodical and an impartial man (Bougen, 1994), while the *business professional* is characterized as being business focused, exciting, creative, opportunistic, and seeking to please the client, a feature that highlights problems in competence and integrity (Carnegie & Napier, 2010). The analyses of the social image of accountants have adopted different perspectives and methods, appealing to different sources of perception, which are mainly concentrated on reports of students and media inquiry, as well as on contexts belonging to the Anglo-American world. These studies have been focused on examining how accountants are perceived or portrayed and also in identifying factors linked to these portraits. Little has been done, however, to test these influences and to investigate the roots of the stereotypes of accountants. These are all dimensions in which this thesis aims to contribute to the literature by providing useful insights to a better understanding of the social images of accountants, offering important inputs to the perceived role of accounting in society (Carnegie & Napier, 2010).

### ***Purpose and research questions***

The overall objective of this thesis is to study the social perception of accountants based on data from Portuguese reality. It is a context that remains understudied in this regard and provides a particular setting important to understanding such a phenomenon (Hopwood, 1994; Walker, 2000). Two general questions were formulated to achieve this objective:

Q1: What perceptual dimensions are highlighted in the social image of accountants and what implications follow from them to the group and the discipline?

Q2: Which factors contribute to the construction of the social image of accountants?

Nowadays, Portuguese accountants enjoy a settled status of profession, whose longevity is, however, much shorter than that obtained by the same occupational group in Anglo-American world. At the time of this study, about two decades have passed since the recognition of the accounting practice as a profession in Portugal. This context motivated the more specific objective of identifying the social image of accountants before and after the recognition of accounting as a profession in Portugal. It is understood that this approach can provide insights into the potential of such a recognition to modify established social images and how long such a process may take. As a result, the first question was divided as follows:

Q1a: What perceptual dimensions are highlighted in the social image of early accountants (bookkeepers) and what implications follow from them to the group and the discipline?

Q1b: What perceptual dimensions are highlighted in the social image of modern accountants, professionally qualified, and what implications follow from them to the group and the discipline?

In order to accomplish these objectives four essays were developed. The first essay is grounded on a literature review and the others are based on Portuguese empirical data. The second essay covers a historical perspective, being centered on the second half of the 19<sup>th</sup> century and the other two essays are set in the present time. The following section addresses the social frameworks underlying the empirical data and provides clarification about the target group of this research.

### ***Context of the study***

By looking at accounting as a social practice (Burchell, Clubb, & Hopwood, 1985; Hopwood, 1983; Miller, 1994) it is highlighted the relevance of paying attention to the wider local setting in order to contextualize the results obtained. Accordingly, two social contexts are important to this research: the second half of the 19<sup>th</sup> century and the present times which underlie the historical and the contemporary empirical data, respectively.

In the middle of the 19<sup>th</sup> century, Portugal was a poor country with people mostly uneducated (Mendes, 1998), where the lower social classes were still subjugated to the higher classes

(Vaquinhas & Cascão, 1998). As highlighted by Serrão (1986), the second half of the 19<sup>th</sup> century was marked by *Liberalism* ideals, which gave space to the struggles for equality (Tengarrinha, 1981; Vaquinhas & Cascão, 1998). This period is broadly known as the *Regeneration* time (Homem, 1998; Ribeiro, 1998; Serrão, 1986), due to the importance attributed to the broadly supported *Regeneration* movement of 1851, which claimed for political stability, necessary for the progress of the country (Ribeiro, 1998; Serrão, 1986).

The *third Liberalism* (1851-1890), as called by Serrão (1986), was an era of meaningful progress for Portugal in different strands, having the liberal government been economically active (Marques, 1995; Serrão, 1986). Commerce and industry were promoted and the dynamism of the Portuguese economy at that time was noticeable. However, the degree to which this occurred was not enough to reach the international levels of development (Serrão, 1986). Political crises, the subjugation to external finances, as well as the lack of qualified human resources and debilities in education and research institutions are constraints usually identified at the origin of the referred failure (Mendes, 1998; Serrão, 1986).

The economic growth led to the proliferation of companies and with it emerged the need for regulation to organize and to facilitate the commercial activity (Marques, 1995). Many laws were issued and the effects of *Liberalism* were felt in accounting through the new Commercial Code of 1888. This code removed the need for the public registration by accountants, called *guarda-livros* [bookkeepers] at that time (Rodrigues, Gomes, & Craig, 2003), opening accounting practices to anyone. According to Pereira (2001, p. 131), at that juncture bookkeepers were the “right-hand man of the boss”, being distinct players in the commercial arena due to their knowledge of bookkeeping and the many tasks they embraced in commerce, which were essential to the success of the business, as emphasized by Borges (1856).

Nowadays, Portugal is a liberal democracy whose continental population, according to Marktest<sup>1</sup>, is distributed along working class (27.3%), lower middle class (29.8%), middle class (27.5%), upper middle class and upper class (15.4%). It is a country marked by the legacy of authoritarian values due to the long period (1926-1974) of corporatist dictatorship (Birmingham, 2003). In fact, Salazar’s regime conditioned the development of the country by closing its borders and limiting public rights and liberties (Rocha, 2007). His regime sought to protect certain societal elites and to keep the mass population under control, maintaining a traditional and rural country where most people did not have the possibility of

attaining high levels of education and income (Lloyd-Jones, 1994; Rocha, 2007). Meanwhile, Portugal has registered a notable increase in educational attainment across generations, but still persists below the OECD average, a fact that also occurs with the level of earnings *per capita* (OECD, 2015a, 2015b).

In the last few years, Portugal has faced a financial and economic crisis, where the imbalance of the public accounts has been in the spotlight. According to the Banco de Portugal (2014), although in other countries of the Eurozone there also exists the need of correcting imbalances and restructuring the economy, in Portugal this is especially imperative given the financial support obtained from external institutions. Portuguese society has suffered from unemployment problems and income drops, also resulting from the tax increase and the reduction of public employees' wages imposed by government in attempting to improve the public accounts (Banco de Portugal, 2014). The Portuguese people have dealt with this situation with a considerable level of pacifism, a fact that seems to be consistent with the characterization of the society as social welfare, having little individualism, not predisposed to strive for power equalization, conservative and averse to change (Hofstede, 1984; ICS, 2013).

Contemporary Portugal has also been marked by the presence of financial scandals in which accounting manipulations have been highlighted. Similar to other countries in continental Europe and contrary to the Anglo-American world, the modern accounting arena in Portugal is marked by a clearly established division within accountancy, where auditing is separated from the other accounting practices. This reality is sustained by two separated professions, called *Certified Accountants* and *Auditors*, represented by two different accounting bodies: *Ordem dos Contabilistas Certificados* [Order of Certified Accountants] and *Ordem dos Revisores Oficiais de Contas* [Order of Statutory Auditors].

Consequently, it is important to clarify who is affected by the results of this research. The focus is to obtain data about those who practice accounting in general, excluding auditing. This is consistent with the meaning usually attributed to the word accountant in Portuguese people's everyday life, which is in agreement with the perspective of Hopwood (1994, p. 299) to whom "the accountant is indeed someone who is capable of *making* the accounts"<sup>2</sup>. No inconsistency was found when considering the importance attributed by the participants of this research to the tasks usually in the domain of the Portuguese *Certified Accountants*. As indicated in Table I-1, the overwhelming majority of participants rate them as

‘important’, ‘very important’ or ‘extremely important’ on a scale from 1 (not at all important) to 5 (extremely important). Also the mentioned tasks carried out by early accountants (bookkeepers) seem coherent with the focus of this research, since auditing tasks were not reported in the sources analysed.

**Table I-1:** Level of importance attributed to tasks in the domain of the Portuguese modern accountants

Tasks	Level of importance						Total
	Not at all important	Slightly important	Important	Very important	Extremely important	Without opinion	
To prepare the accounting of companies	0.4%	0.8%	16.4%	26.1%	54.8%	1.5%	100.0%
To coordinate the accounting of companies	0.3%	1.1%	17.7%	31.8%	46.3%	2.8%	100.0%
To send tax statements	0.7%	2.9%	23.0%	27.2%	43.9%	2.3%	100.0%
To estimate taxes due to the state	0.3%	1.9%	19.7%	29.2%	47.7%	1.2%	100.0%
To support companies' management	1.0%	4.1%	24.2%	32.2%	36.2%	2.3%	100.0%
To provide consultation about taxes	0.4%	1.8%	19.2%	32.9%	43.9%	1.8%	100.0%
To provide consultation about accounting	0.3%	0.8%	16.4%	33.1%	47.5%	1.9%	100.0%

Note: N=727

### **Research methodology**

This research adopts qualitative and quantitative methods to achieve the objectives earlier outlined. It follows an interpretative approach to the results and provides descriptive and explanatory information about the phenomenon of the social perception of accountants. The next two sections will address issues related to the empirical data supporting this investigation.

#### *Data collection*

The empirical data used in this research come from two sources: (1) two literary works first published in the second half of the 19<sup>th</sup> century – a novel – *Uma Família Inglesa* [An English Family] by *Júlio Dinis* and a short story – *Singularidades de uma Rapariga Loura* [The Idiosyncrasies of a Young Blonde Woman] by *Eça de Queirós*; and (2) the perceptions of a Portuguese community sample collected through a questionnaire. The literary works provide evidence for the second essay and data from the questionnaire are used in the third and fourth essays.

*An English Family* by *Júlio Dinis* and *The Idiosyncrasies of a Young Blonde Woman* by *Eça de Queirós* were the selected sources to support the second essay due to the emphasis given by these authors to early accounting players, who are broadly portrayed and assume the main roles of the plots. The choice was also related to their belonging to *Modern Realism*, a literary stream committed in reflecting reality and influencing public opinion (Ribeiro, 1994; Wellek, 1961; Williams, 2010). A search for other works in this literary stream valuable to



the purpose of this study was undertaken, but no other was identified, a fact consistent with Sampaio's (1966) anthology of the professions in Portuguese literature.

Data from those literary works were collected through a qualitative content analysis in order to access an in-depth description of the accountants' portrait and to allow comparisons between the authors' depictions. This is a technique that has been used in accounting history research (Gomes & Rodrigues, 2009). It implies to delineate a frame to proceed with the analysis, a fact that might be seen as a limitation concerning the restriction it can produce on researchers' focus (Harwood & Garry, 2003; Krippendorff, 2013; Schreier, 2012). However, it has the benefit of allowing the systematization of data, which is important to accessing the diversity of a phenomenon and making comparisons (Schreier, 2012). The qualitative approach is generally useful when data requires interpretation (Figgou & Pavlopoulos, 2015; Schreier, 2012), as it is the case of the used sources which are replete of latent meaning. The initial coding frame was constructed from an in-depth survey of the literature on the stereotype of accountants. Many characteristics were found, which were grouped along three categories after removing the words with the same meaning: physical traits, personality traits and work surroundings. During the categorization process other characteristics were added in order to gather all the information provided by the sources and thus establish the final frame.

As mentioned, data for the contemporary part of this research was collected through a questionnaire throughout 11 months (2014/August to 2015/June). This is a very often used tool to collect data for management quantitative research (Barañano, 2004; Ibert, Baumard, Donada, & Xuereb, 2001) and also in the field of social psychology (Figgou & Pavlopoulos, 2015; Lima & Bernardes, 2013) to which the phenomenon of stereotypes is linked. In this part of the research the aim was to collect the perceptions of Portuguese ordinary people as representative as possible from the Portuguese population. Therefore, a large sample was needed and the questionnaire appears as a suitable tool for this purpose (Figgou & Pavlopoulos, 2015; Ibert et al., 2001; Lima & Bernardes, 2013). It allows standardization of the responses and anonymity when self-administered (Brace, 2008; Ibert et al., 2001; Lima & Bernardes, 2013), which was the adopted procedure. This option was undertaken in order to open up the range of means of distribution, to seek generalization of the results and reduce the bias in responses usually associated with the collection via an interviewer (Bradburn, Sudman, & Wansink, 2004; Lima & Bernardes, 2013).

According to Ibert et al. (2001), the main problems linked to questionnaires are the weak response ratings and their lack of flexibility after being launched. Consequently, special care is necessary when considering all relevant issues to study the phenomenon under analysis and also in avoiding miscommunications. This last constraint mainly justifies the need for a pre-test of a small sample to check the wording of the questions (Bradburn et al., 2004; Ibert et al., 2001). In this research, a pre-test was carried out with a small sample of 10 individuals who were invited to provide their comments about the questionnaire, as recommended by Bradburn et al. (2004). Comments were received, analysed and discussed with some respondents, resulting in the necessary adjustments. The new version of the questionnaire was then administered in paper format to a broader sample of 100 individuals randomly selected from various leisure places of Oporto region in order to complement the small-scale of the pre-test (Brace, 2008). These responses were analysed and no problem was identified and no adjustment was done. Subsequently, data collection proceeded with the same version of the questionnaire through electronic means, by having the study advertised via email and *Facebook*.

The questionnaire is mostly composed of closed questions, which are useful to this research due to their suitability in obtaining quantitative data to measure latent variables (Hill & Hill, 2012). Open-ended questions were avoided due to the fact that respondents usually consider them difficult to answer and the majority do not respond (Brace, 2008). The questionnaire is divided into three main sections: demographic questions; contact with accountants and knowledge of the accounting profession; and perceptions about accountants (see Appendix I-1)<sup>3</sup>. The questions of the first part of the last section (perceptions about accountants) were inspired by the literature of the *Stereotype Content Model* (e.g., Cuddy, Fiske, & Glick, 2008) and the other part consists of the 44-item Big Five Inventory (John, Donahue, & Kentle, 1991). All the participants were anonymous volunteers who did not receive any monetary compensation or other kind of incentive to participation.

### *Sample*

The focus of this research is on the realm of society in which stereotypes are used by ordinary people in their social interactions. Concretely, in the contemporary part of this investigation it is used a sample from the Portuguese community, excluding those who effectively practice or have practiced the accounting profession, since they belong to the group under scrutiny. The final sample, obtained from the above referred questionnaire, is comprised of the perceptions of 727 individuals of that universe. The number of questionnaires received was

1419, but only 857 were complete in terms of the essential information. Besides the partial questionnaires, also 130 from the complete ones were excluded due to the profession of these respondents, who practice or have practiced accounting. These 130 questionnaires were saved for future analysis.

The locations of the participants are from all over the country, as displayed in Table I-2. Oporto, Lisbon and Braga are the most representative regions with 36.45%, 16.78% and 13.89% of the sample, respectively.

**Table I-2:** Sample distribution according to Portuguese regions

<b>Region</b>	<b>N</b>	<b>%</b>
Aveiro	26	3.58
Beja	3	0.41
Braga	101	13.89
Bragança	11	1.51
Castelo Branco	15	2.06
Coimbra	31	4.27
Évora	13	1.79
Faro	28	3.85
Guarda	8	1.10
Leiria	10	1.38
Lisboa	122	16.78
Portalegre	2	0.28
Porto	265	36.45
Santarém	33	4.54
Setúbal	19	2.61
Viana do Castelo	9	1.24
Vila Real	9	1.24
Viseu	3	0.41
Açores	12	1.65
Madeira	7	0.96
<b>Total</b>	<b>727</b>	<b>100.00</b>

Table I-3 presents other demographic characteristics of the participants, which includes 310 men (42.64%) and 417 women (57.36%). Concerning the age of the respondents, the most represented group range in age from 30 to 40 years (34.66%), followed by the group from 41 to 50 years (23.80%) and by the group less than 30 years (20.36%). The remainder of the sample is composed of people whose ages range from 51 to 60 years (15.40%) and of those who are above 60 years old (5.78%). The majority of the respondents (63.55%) have a tertiary education and 26.00% have an upper secondary education (20.91%) or post-secondary non-tertiary education (5.09%). The other participants (10.45%) have lower levels of education with major incidence in the third stage of basic education (6.19%). In terms of occupations, the respondents are distributed along all categories, as occurred in the other demographic categories. However, the most representative are the intellectual and scientific

occupations (36.73%), office and administrative support occupations (17.74%) and management occupations (14.31%).

**Table I-3:** Demographic characteristics of the participants

Categories	Characteristics	N	%
Gender	Male	310	42.64
	Female	417	57.36
		<b>727</b>	<b>100.00</b>
Age	Less than 30 years old	148	20.36
	30-40 years old	252	34.66
	41-50 years old	173	23.80
	51-60 years old	112	15.40
	Above 60 years old	42	5.78
		<b>727</b>	<b>100.00</b>
Level of education	No schooling completed	2	0.27
	First stage of basic education	16	2.20
	Second stage of basic education	13	1.79
	Third stage of basic education	45	6.19
	Upper secondary education	152	20.91
	Post-secondary non-tertiary education	37	5.09
	Bachelor's degree	24	3.30
	Degree	263	36.18
	Master's degree	127	17.47
	Doctorate	48	6.60
		<b>727</b>	<b>100.00</b>
Occupation	Military specific occupations	20	2.75
	Government occupations	11	1.51
	Management occupations	104	14.31
	Intellectual and scientific occupations	267	36.73
	Technical occupations at intermediate level	34	4.68
	Office and administrative support occupations	129	17.74
	Sales and other service occupations	43	5.91
	Farming, fishing, and forestry occupations	2	0.28
	Qualified occupations of industry, construction and artisan	17	2.34
	Transportation and material moving occupations	4	0.55
	Non-qualified occupations	42	5.78
	Housewife	7	0.96
	Student	47	6.46
	<i>Business sciences</i>	22	3.03
	<i>Design</i>	2	0.27
	<i>Economy</i>	2	0.27
	<i>Computing</i>	3	0.41
	<i>Law</i>	5	0.69
	<i>Other areas</i>	13	1.79
		<b>727</b>	<b>100.00</b>

A final characterization of the participants in terms of interaction or contact with accountants is presented in Table I-4. The majority of the respondents had already interacted with accountants (81.84%). 79.78% of the sample had personal interaction and 2.06% interacted only by phone (1.10%) or email (0.96%). From the remaining sample, 5.92% did not respond, 2.75% revealed to have just had visual contact and 9.49% declared to have never had any interactions or contact with accountants.

**Table I-4:** Participants' interaction or contact with accountants

<b>Interaction/contact with accountants</b>	<b>N</b>	<b>%</b>
Personal interaction	580	79.78
Interaction only by phone	8	1.10
Interaction only by email	7	0.96
Just visual contact	20	2.75
Without any interaction or contact	69	9.49
Without response	43	5.92
	<b>727</b>	<b>100.00</b>

It was not possible to ensure the randomness of the sample due to the involved elevated costs of such a collection from the general population. However, the dimension of the sample exceeds the number of observations required for a sample of the Portuguese community with a confidence level of 99% and a margin of error of 5%. As indicated in Table I-5, the sample also approximates the distribution of the Portuguese population across urban and nonurban regions, as well as in terms of gender. These are two important demographic characteristics in social behavior (Witt, 1989; Wood & Eagly, 2012). In fact, Wood and Eagly (2012) highlight the existence of gender differences in behavior anchored on biological and social factors. Also, according to Witt's (1989, p. 716) results, "it is likely that the residential experience [urban and nonurban] affects the manner in which a person processes information about the social environment". Therefore, it is understood that this research will benefit from the referred approximation, which enhances the likelihood of capturing a diversity of perceptions equivalent to the universe from which the sample was obtained.

The classification across urban and nonurban was based on data from TIPAU<sup>4</sup> 2014 provided by Statistics Portugal<sup>5</sup> (INE). However, it was not directly extracted from TIPAU 2014 because of two reasons: (1) the detail of the residence of the participants collected only includes their county, due to the fact that they usually have reluctance in providing specific demographic characteristics about themselves (Brace, 2008), and TIPAU 2014 provides a classification according to parish; and (2) INE distinguishes in this regard three categories, instead of two. In fact, TIPAU 2014 offers a classification of each Portuguese parish according to one of the following categories: predominantly urban area, moderately urban area and predominantly nonurban area<sup>6</sup>. Thus, the division of both the Portuguese population and the sample across the categories of residence in terms of urban or nonurban areas resulted from the application of this criterion: a county was classified as urban when the added number of its parishes that were categorized as predominantly urban areas and those

categorized as moderately urban was greater than or equal to 50% of the total of parishes of the county, otherwise it was considered nonurban.

**Table I-5:** Portuguese population vs sample across gender and residence

Categories	Portuguese population		Sample	
	N	%	N	%
Gender				
Male	5 046 600	47.78	310	42.64
Female	5 515 578	52.22	417	57.36
	<b>10 562 178</b>	<b>100.00</b>	<b>727</b>	<b>100.00</b>
Residence				
Urban	8 170 059	77.35	598	82.26
Nonurban	2 392 119	22.65	125	17.19
Not identified	0	0.00	4	0.55
	<b>10 562 178</b>	<b>100.00</b>	<b>727</b>	<b>100.00</b>

Source [Portuguese population]: Statistics Portugal (Censos 2011; TPAU 2014, retrieved, respectively, from [http://censos.ine.pt/xportal/xmain?xpid=CENSOS&xpgid=ine\\_censos\\_publicacao\\_det&contexto=pu&PUBLICA\\_COESpub\\_boui=73212469&PUBLICACOESmodo=2&seTab=tab1&pcensos=61969554](http://censos.ine.pt/xportal/xmain?xpid=CENSOS&xpgid=ine_censos_publicacao_det&contexto=pu&PUBLICA_COESpub_boui=73212469&PUBLICACOESmodo=2&seTab=tab1&pcensos=61969554) and <http://smi.ine.pt/Versao/Details/3486>)

### ***Expected general contributions***

This thesis aims to enrich the body of literature on the social perception of accountants in four ways. First, by bringing the Portuguese context to this field of research. It is a reality outside of the Anglo-American world which to our knowledge is underexplored, with the exception of the exploratory study of Gomes (2009). It is also a reality that the social environment is marked by cultural, economic and political specificities that can contribute to better understanding how the social image of accountants performs across contexts, namely in terms of power and influence (De Beelde, 2002; Hopwood, 1994; Jeacle, 2012; Walker, 2000). In fact, different social contexts placed accountants differently in the social structure. As pointed out by Carnegie and Napier (2010), British evidence positioned the *traditional accountant* stereotype higher in the social category than the American did, where the stereotype is reduced to a clerical office worker. The history of the professionalization process in Portugal provides another particular context. The occupational group has a long history, but it had to overcome several difficulties in the process of achieving the status of profession (Rodrigues et al., 2003). This recognition occurred more than a century later than Britain which marked the beginning of the professionalization of accounting by undertaking the first steps in the middle of the 19<sup>th</sup> century (Poullaos, 2009; Rodrigues et al., 2003).

Second, this research provides a comparison across two important stages of the accounting occupation under different social settings. First, the second half of the 19<sup>th</sup> century which

was characterized by significant social, economic, political and cultural changes in which accounting experienced the effects of *Liberalism*, without being recognized as a profession (Rodrigues et al., 2003; Serrão, 1986). Second, at the present time a democracy is well-established, marked by the legacy of a long period of corporatist dictatorship, economic turbulence and the reality of financial scandals in the spotlight with implications on accounting practices, which are now organized under the settled status of profession (Banco de Portugal, 2014; Birmingham, 2003; Rodrigues et al., 2003).

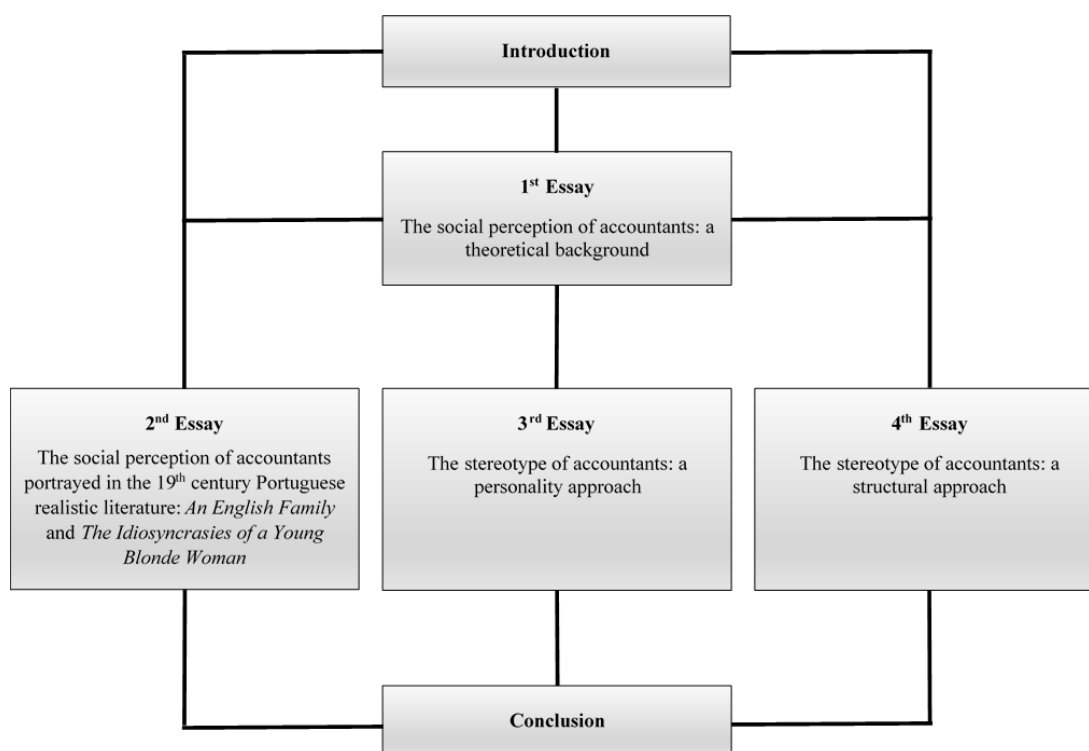
Third, this thesis extends the sources of evidence and answers the call for research drawn from popular culture made by Jeacle (2012). It uses fiction as a historical source, which is a popular product viewed by many scholars as an important alternative foundation in accounting history (e.g., Czarniawska, 2012; Evans & Fraser, 2012; McKinstry, 2009) and has supported a growing body of recent literature in this field (e.g., Czarniawska, 2008, 2012; Evans & Fraser, 2012; West, 2001). To investigate the present times, this thesis adopted innovative data sources. It draws on the perceptions from the general population, advocating that such a perspective captures diversity and has the potential to better reflect social images. Thus, the perceptions of a community sample composed of laypeople in accounting are brought to the field. This is a perspective, which to our knowledge is to date unexplored and has the benefit of being closely connected to the social realm where the stereotypes of accountants are generated and maintained (Friedman & Lyne, 2001).

Finally, the fourth contribution is related to the approach undertaken. The contemporary essays of this thesis adopt, to our knowledge, an unexplored structural approach in the field of analysis. It is used structural equation modelling, which is suitable to deal with latent variables as it is the case of the ones relevant to study a multidimensional phenomenon like stereotyping (e.g., Hair, Black, Babin, & Anderson, 2010; Kline, 2011; Marôco, 2014). Importantly, this technique allows the examination of several dependence relations simultaneously, enabling, for example, the mapping of the structure of a multifaceted image like the one of accountants (e.g., Hair et al., 2010; Kline, 2011; Marôco, 2014). This thesis also brings to the field an underexplored interdisciplinary approach by using the developments of psychology. It uses the Big Five model of personality to assess the stereotype of accountants and tests the variables and the original relations and further developments of the *Stereotype Content Model* (Fiske, Cuddy, Glick, & Xu, 2002) on the stereotype of accountants.

### ***Structure of the thesis***

The structure of this thesis is graphically summarized in Figure I-1. It is composed of six parts. The first part covers the introduction in which the relevance of the research topic, objectives, context of the research, cross-methodological aspects, expected general contributions and the structure of the thesis are presented. The next part is dedicated to the first essay which provides a conceptual framework relevant to the study of the social perception of accountants and reviews previous research. There follows the second essay, which consists of an empirical and historical study that explores the portrait of accountants in popular culture by examining Portuguese realistic literature from the second half of the 19<sup>th</sup> century. The third and fourth essays provide two other empirical studies based on contemporary data collected from a questionnaire administered to a Portuguese community sample. The third essay examines the social perception of accountants by using the Big Five model of personality and Hogan's (1996) socioanalytic theory, while the fourth essay provides insights into the construction of the social image of accountants. By drawing on the social judgement variables established by the *Stereotype Content Model* the fourth essay designs and tests a causal model of the stereotype of accountants. The last part of this thesis contains the conclusion where the findings are summarized, the contributions and limitations of the study are highlighted and the directions for future research are identified.

**Fig. I-1:** Structure of the thesis





## Notes

<sup>1</sup> Marktest. Retrieved 21/02/16, from <http://www.marktest.com/wap/a/n/id-d4.aspx>.

<sup>2</sup> Italics in the original.

<sup>3</sup> Other data were collected to be used in a future study.

<sup>4</sup> *Tipologia de Áreas Urbanas* [Types of Urban Areas].

<sup>5</sup> National Statistical Institute of Portugal.

<sup>6</sup> The definitions of these concepts are provided by Statistics Portugal, available online: [https://www.ine.pt/xportal/xmain?xpid=INE&xpgid=ine\\_cont\\_inst&INST=6251013&xlang=pt](https://www.ine.pt/xportal/xmain?xpid=INE&xpgid=ine_cont_inst&INST=6251013&xlang=pt).

## References

- Abel, R. L. (1989). Between Market and State: the Legal Profession in Turmoil. *The Modern Law Review*, 52(3), 285-325.
- Baldvinsdottir, G., Burns, J., Nørreklit, H., & Scapens, R. W. (2009). The image of accountants: from bean counters to extreme accountants. *Accounting, Auditing & Accountability Journal*, 22(6), 858-882.
- Banco de Portugal. (2014). *Relatório do Conselho de Administração: A Economia Portuguesa*. Lisbon: Banco de Portugal.
- Baraňano, A. M. (2004). *Métodos e Técnicas de Investigação em Gestão - Manual de apoio à realização de trabalhos de investigação*. Lisbon: Edições Sílabo.
- Birmingham, D. (2003). *A concise history of Portugal* (2nd ed.). Cambridge: Cambridge University Press.
- Borges, J. F. (1856). *Diccionario Juridico-Commercial* (2nd ed.). Oporto: Tipografia de Sebastião José Pereira.
- Bougen, P. D. (1994). Joking apart: the serious side to the accountant stereotype. *Accounting, Organizations and Society*, 19(3), 319-335.
- Brace, I. (2008). *Questionnaire design: how to plan, structure and write survey material for effective market research* (2nd ed.). London and Philadelphia: Kogan Page
- Bradburn, N. M., Sudman, S., & Wansink, B. (2004). *Asking questions: the definitive guide to questionnaire design - for market research, political polls, and social and health questionnaires*. San Francisco, CA: Jossey-Bass.
- Burchell, S., Clubb, C., & Hopwood, A. G. (1985). Accounting in its social context: towards a history of value added in the United Kingdom. *Accounting, Organizations and Society*, 10(4), 381-413.
- Caramanis, C. V. (1999). International accounting firms versus indigenous auditors: intra-professional conflict in the Greek auditing profession, 1990-1993. *Critical Perspectives on Accounting*, 10(2), 153-196.
- Carnegie, G. D., & Edwards, J. R. (2001). The construction of the professional accountant: the case of the Incorporated Institute of Accountants, Victoria (1886). *Accounting, Organizations and Society*, 26(4-5), 301-325.

- Carnegie, G. D., & Napier, C. J. (2010). Traditional accountants and business professionals: Portraying the accounting profession after Enron. *Accounting, Organizations and Society*, 35(3), 360-376.
- Chow, C. W., Harrison, G. L., McKinnon, J. L., & Wu, A. (2002). The organizational culture of public accounting firms: evidence from Taiwanese local and US affiliated firms. *Accounting, Organizations and Society*, 27(4-5), 347-360.
- Ciancanelli, P., Gallhofer, S., Humphrey, C., & Kirkham, L. (1990). Gender and accountancy: Some evidence from the UK. *Critical Perspectives on Accounting*, 1(2), 117-144.
- Cohen, J. R., Pant, L. W., & Sharp, D. J. (2001). An Examination of Differences in Ethical Decision-Making Between Canadian Business Students and Accounting Professionals. *Journal of Business Ethics*, 30(4), 319-336.
- Covaleski, M. A., Dirsmith, M. W., Heian, J. B., & Samuel, S. (1998). The Calculated and the Avowed: Techniques of Discipline and Struggles Over Identity in Big Six Public Accounting Firms. *Administrative Science Quarterly*, 43(2), 293-327.
- Cuddy, A. J. C., Fiske, S. T., & Glick, P. (2008). Warmth and Competence as Universal Dimensions of Social Perception: The Stereotype Content Model and the BIAS Map. In M. P. Zanna (Ed.), *Advances in Experimental Social Psychology* (Vol. 40, pp. 61-149). New York: Academic Press.
- Czarniawska, B. (2008). Accounting and gender across times and places: An excursion into fiction. *Accounting, Organizations and Society*, 33(1), 33-47.
- Czarniawska, B. (2012). Accounting and detective stories: an excursion to the USA in the 1940s. *Accounting, Auditing & Accountability Journal*, 25(4), 659-672.
- De Beelde, I. (2002). Creating a profession 'out of nothing'? The case of the Belgian auditing profession. *Accounting, Organizations and Society*, 27(4-5), 447-470.
- Dyball, M. C., Poullaos, C., & Chua, W. F. (2007). Accounting and empire: Professionalization-as-resistance: The case of Philippines. *Critical Perspectives on Accounting*, 18(4), 415-449.
- Evans, L., & Fraser, I. (2012). The accountant's social background and stereotype in popular culture: The novels of Alexander Clark Smith. *Accounting, Auditing & Accountability Journal*, 25(6), 964-1000.
- Figgou, L., & Pavlopoulos, V. (2015). Social Psychology: Research Methods In J. D. Wright (Ed.), *International Encyclopedia of the Social & Behavioral Sciences* (2nd ed., Vol. 22, pp. 544-552). Oxford: Elsevier.
- Fiske, S. T., Cuddy, A. J. C., Glick, P., & Xu, J. (2002). A model of (often mixed) stereotype content: competence and warmth respectively follow from perceived status and competition. *Journal of Personality and Social Psychology*, 82(6), 878-902.
- Freidson, E. (1984). The Changing Nature of Professional Control. *Annual Review of Sociology*, 10(1), 1-20.
- Friedman, A. L., & Lyne, S. R. (2001). The beancounter stereotype: towards a general model of stereotype generation. *Critical Perspectives on Accounting*, 12(4), 423-451.

- Gomes, D., & Rodrigues, L. L. (2009). Investigação em História da Contabilidade. In M. J. Major & R. Vieira (Eds.), *Contabilidade e Controlo de Gestão - Teoria, Metodologia e Prática* (pp. 211-239). Lisbon: Escolar Editora.
- Gomes, L. M. R. (2009). *Os estereótipos associados aos contabilistas e à profissão contabilística: o caso dos alunos de Ciências Económicas e Empresariais*. Unpublished master's thesis in accounting, University of Minho, Braga.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis: A Global Perspective* (7th ed.). New Jersey: Pearson Prentice Hall.
- Harwood, T. G., & Garry, T. (2003). An Overview of Content Analysis. *The Marketing Review*, 3, 479-498.
- Hill, M. M., & Hill, A. (2012). *Investigação por questionário* (2nd ed.). Lisbon: Edições Sílabo.
- Hinton, P. R. (2000). *Stereotypes, Cognition and Culture*. Hove: Psychology Press.
- Hofstede, G. (1984). Cultural Dimensions in Management and Planning. *Asia Pacific Journal of Management*, 1(2), 81-99.
- Hogan, R. (1996). A Socioanalytic Perspective on the Five-Factor Model. In J. S. Wiggins (Ed.), *The Five-Factor Model of Personality: Theoretical Perspectives* (pp. 163-179). New York and London: The Guilford Press.
- Homem, A. C. (1998). O Avanço do Republicanismo e a Crise da Monarquia Constitucional. In J. Mattoso, L. R. Torgal & J. L. Roque (Eds.), *História de Portugal - O Liberalismo (1807-1890)* (Vol. V, pp. 109-121). Lisbon: Editorial Estampa.
- Hopwood, A. G. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, 8(2-3), 287-305.
- Hopwood, A. G. (1994). Accounting and everyday life: an introduction. *Accounting, Organizations and Society*, 19(3), 299-301.
- Ibert, J., Baumard, P., Donada, C., & Xuereb, J.-M. (2001). Data collection and managing the data source. In R.-A. Thietart (Ed.), *Doing management research: a comprehensive guide* (pp. 172-195). London, Thousand Oaks and New Delhi: Sage Publications.
- ICS. (2013). *Portugal e Europa, valores e atitudes na 1ª década do séc. XXI - Atitudes Sociais dos Portugueses* (Destaque 2). Retrieved 04/03/16, from [https://issuu.com/ics-ul/docs/relatorio\\_ess\\_2013\\_online\\_issuu](https://issuu.com/ics-ul/docs/relatorio_ess_2013_online_issuu).
- Jeacle, I. (2008). Beyond the boring grey: The construction of the colourful accountant. *Critical Perspectives on Accounting*, 19(8), 1296-1320.
- Jeacle, I. (2012). Accounting and popular culture: framing a research agenda. *Accounting, Auditing & Accountability Journal*, 25(4), 580-601.
- John, O. P., Donahue, E. M., & Kentle, R. L. (1991). *The big five inventory - versions 4a and 54*. Berkeley, CA: University of California at Berkeley, Institute of Personality and Social Research.
- Kline, R. B. (2011). *Principles and practice of structural equation modeling* (3rd ed.). New York and London: The Guilford Press.

- Krippendorff, K. (2013). *Content analysis: An introduction to its methodology* (3rd ed.). Thousand Oaks, California: Sage Publications.
- Lee, M. N. N. (2003). The Academic Profession in Malaysia and Singapore: Between Bureaucratic and Corporate Cultures. In P. G. Altbach (Ed.), *The Decline of the Guru: The Academic Profession in Developing and Middle-Income Countries* (pp. 135-165). New York: Palgrave Macmillan.
- Lee, Y.-T., Albright, L., & Malloy, T. E. (2001). Social Perception and Stereotyping: An Interpersonal and Intercultural Approach. *International Journal of Group Tensions*, 30(2), 183-209.
- Lima, M. L., & Bernardes, S. (2013). Métodos de investigação em psicologia social. In J. Vala & M. B. Monteiro (Eds.), *Psicologia Social* (9th ed., pp. 1-41). Lisbon: Fundação Calouste Gulbenkian.
- Lloyd-Jones, S. (1994). Corporatism in Spain and Portugal: A comparison. Retrieved 04/03/16 from <http://www.cphrc.org/index.php/essays/eswopa/341-corporatism-in-spain-and-portugal-a-comparison>.
- Marôco, J. (2014). *Análise de Equações Estruturais: Fundamentos Teóricos, Software & Aplicações* (2nd ed.). Pêro Pinheiro: ReportNumber.
- Marques, A. H. d. O. (1995). *Breve História de Portugal*. Lisbon: Editorial Presença.
- McKinstry, S. (2009). Creative arts. In J. R. Edwards & S. P. Walker (Eds.), *The Routledge Companion to Accounting History* (pp. 524-540). New York: Routledge.
- McPhail, K. (1999). The threat of ethical accountants: an application of Foucault's concept of ethics to accounting education and some thoughts on ethically educating for the other. *Critical Perspectives on Accounting*, 10(6), 833-866.
- McPhail, K. (2001). The Other Objective of Ethics Education: Re-humanising the Accounting Profession – A Study of Ethics Education in Law, Engineering, Medicine and Accountancy. *Journal of Business Ethics*, 34(3), 279-298.
- Meeker, W. C., & Haldeman, S. (2002). Chiropractic: a profession at the crossroads of mainstream and alternative medicine. *Annals of Internal Medicine*, 136(3), 216-227.
- Mendes, J. A. (1998). Evolução da Economia Portuguesa. In J. Mattoso, L. R. Torgal & J. L. Roque (Eds.), *História de Portugal - O Liberalismo (1807-1890)* (Vol. V, pp. 269-277). Lisbon: Editorial Estampa.
- Miller, P. (1994). Accounting as social and institutional practice: an introduction. In A. G. Hopwood & P. Miller (Eds.), *Accounting as social and institutional practice* (pp. 1-39). Cambridge: University Press.
- Nisbett, R. E., & Miyamoto, Y. (2005). The influence of culture: holistic versus analytic perception. *Trends in Cognitive Sciences*, 9(10), 467-473.
- OECD. (2015a). How's Life in Portugal. Retrieved 04/03/16, from <http://www.oecd.org/portugal/Better%20Life%20Initiative%20country%20note%20Portugal.pdf>.
- OECD. (2015b). "Portugal", in Education at a Glance 2015: OECD Indicators. Paris: OECD Publishing. Retrieved 04/03/16 from <http://www.keepeek.com/Digital-Asset->

- Parsons, T. (1939). The professions and social structure. *Social Forces*, 17(4), 457-467.
- Pereira, J. M. (2001). *O caixeiro e a instrução comercial no Porto oitocentista - percursos, práticas e contextos profissionais*. Unpublished master's thesis in contemporary history, Oporto University, Oporto.
- Poullaos, C. (2009). Professionalisation. In J. R. Edwards & S. P. Walker (Eds.), *The Routledge Companion to Accounting History* (pp. 247-273). New York: Routledge.
- Ramirez, C. (2001). Understanding social closure in its cultural context: accounting practitioners in France (1920-1939). *Accounting, Organizations and Society*, 26(4-5), 391-418.
- Ribeiro, M. A. (1994). *História Crítica da Literatura Portuguesa [Realismo e Naturalismo]* (Vol. VI). Lisbon: Editorial Verbo.
- Ribeiro, M. M. T. (1998). A Regeneração e o seu Significado. In J. Mattoso, L. R. Torgal & J. L. Roque (Eds.), *História de Portugal - O Liberalismo (1807-1890)* (Vol. V, pp. 101-107). Lisbon: Editorial Estampa.
- Roberts, J., & Coutts, J. A. (1992). Feminization and professionalization: A review of an emerging literature on the development of accounting in the United Kingdom. *Accounting, Organizations and Society*, 17(3-4), 379-395.
- Rocha, A. S. E. (2007). Portugal, da ditadura à integração: 20 anos na União Europeia. In R. G. Pérez & L. Lobo-Fernandes (Eds.), *España y Portugal: veinte años de integración europea* (pp. 3-36). Santiago de Compostela: Tórculo Edicións.
- Rodrigues, L. L., Gomes, D., & Craig, R. (2003). Corporatism, Liberalism and the Accounting Profession in Portugal since 1755. *Accounting Historians Journal*, 30(1), 95-128.
- Rookes, P., & Willson, J. (2000). *Perception: theory, development and organisation*. New York: Routledge.
- Sampaio, N. (1966). *As profissões na literatura portuguesa - antologia organizada por Nuno Sampaio*. Lisbon: Junta da Acção Social.
- Schreier, M. (2012). *Qualitative content analysis in practice*. London: Sage Publications.
- Serrão, J. V. (1986). *História de Portugal - O Terceiro Liberalismo (1851-1890)* (Vol. IX). Lisbon: Editorial Verbo.
- Tengarrinha, J. (1981). As greves em Portugal: uma perspectiva histórica do século XVIII a 1920. *Análise Social*, XVII (67-68)(3.º; 4.º), 573-601.
- Thane, P. (1992). The history of the gender division of labour in Britain: Reflections on “herstory” in accounting: The first eighty years”. *Accounting, Organizations and Society*, 17(3-4), 299-312.
- Turner, J. C. (1982). Towards a cognitive redefinition of the social group. In H. Tajfel (Ed.), *Social identity and intergroup relations* (pp. 15-40). Cambridge: Cambridge University Press.

- Vaquinhas, I. M., & Cascão, R. (1998). Evolução da Sociedade em Portugal: a Lenta e Complexa Afirmação de uma Civilização Burguesa. In J. Mattoso, L. R. Torgal & J. L. Roque (Eds.), *História de Portugal - O Liberalismo (1807-1890)* (Vol. V, pp. 379-392). Lisbon: Editorial Estampa.
- Walker, S. P. (2000). Benign sacerdotalist or pious assailant. The rise of the professional accountant in British management. *Accounting, Organizations and Society*, 25(3), 313-323.
- Wellek, R. (1961). The concept of realism in literary scholarship. *Neophilologus*, 45(1), 1-20.
- West, B. P. (2001). On the social history of accounting: The bank audit by Bruce Marshall. *Accounting History*, 6(1), 11-30.
- Williams, A. N. (2010). African American Literary Realism, 1865–1914. In G. A. Jarrett (Ed.), *A Companion to African American Literature* (pp. 185-199). West Sussex: Wiley-Blackwell.
- Witt, L. A. (1989). Urban-nonurban differences in social cognition: locus of control and perceptions of a just world. *The Journal of Social Psychology*, 129(5), 715-717.
- Wood, W., & Eagly, A. H. (2012). Biosocial Construction of Sex Differences and Similarities in Behavior. In J. M. Olson & M. P. Zanna (Eds.), *Advances in Experimental Social Psychology* (Vol. 46, pp. 55-123). Burlington: Academic Press.
- Yao, Z. (2016). The changing relationship between the Chinese urban medical profession and the state since the republican period: the perspective of the sociology of professions. *The Journal of Chinese Sociology*, 3(1), 1-17.
- Zebrowitz, L. A. (2009). *Social perception*. Berkshire: Open University Press.

## Appendix I-1: Questionário

### A imagem social das pessoas que se dedicam à profissão de contabilista

---



Este questionário é parte integrante dum trabalho de doutoramento que está a ser desenvolvido nas Universidades do Minho e de Aveiro, tendo sido concebido para avaliar a imagem que a sociedade portuguesa tem das pessoas que se dedicam à profissão de contabilista.

A sua colaboração é muito importante para tornar possível a realização deste estudo. Ficáramos muito gratos se pudesse dispor de 15 minutos do seu tempo para preencher este questionário.

As suas respostas são anónimas e confidenciais. Se pretender conhecer os resultados deste estudo, por favor informe-nos por correio eletrónico ([fernanda\\_leao@sapo.pt](mailto:fernanda_leao@sapo.pt)).

---

## Dados do inquirido

---

### 1) Idade:

- ☐ Menos de 30 anos
- ☐ Entre 30 e 40 anos
- ☐ Entre 41 e 50 anos
- ☐ Entre 51 e 60 anos
- ☐ Mais de 60 anos

### 2) Sexo:

- ☐ Masculino
- ☐ Feminino

### 3) Habilitações literárias (assinale a opção correspondente ao grau de ensino mais elevado que possui):

- ☐ Sabe ler ou escrever, mas sem qualquer grau de ensino completo
- ☐ Ensino básico 1º ciclo (antiga instrução primária/4ª classe/actual 4º ano)
- ☐ Ensino básico 2º ciclo ou equivalente (antigo ciclo preparatório/actual 6º ano)
- ☐ Ensino básico 3º ciclo ou equivalente (antigo 5º liceal/actual 9º ano)
- ☐ Ensino secundário ou equivalente (antigo 7º liceal/ano propedêutico/actual 12º ano)
- ☐ Ensino pós-secundário (cursos de especialização tecnológica)
- ☐ Bacharelato
- ☐ Licenciatura
- ☐ Mestrado
- ☐ Doutoramento

### 4) Profissão (assinale a opção correspondente ao grupo de profissões onde se enquadra a sua profissão principal; se actualmente estiver desempregado ou reformado, considere a profissão principal que exerceu):

- ☐ Profissões das forças armadas
- ☐ Representantes do poder legislativo e de órgãos executivos, bem como dirigentes superiores da Adm. Pública
- ☐ Diretores e gestores de topo e intermédios de empresas e outras entidades
- ☐ Profissões intelectuais e científicas (exemplos: professores, médicos, advogados, engenheiros, enfermeiros, etc.)
- ☐ Técnicos e profissões de nível intermédio (exemplos: técnico de electricidade, técnico de gás, encarregados, assistente de farmácia, parteiras, assistente de dentista, etc.)
- ☐ Pessoal administrativo (exemplos: empregados de escritório, secretários, telefonistas, rececionistas, etc.)
- ☐ Pessoal dos serviços e vendedores
- ☐ Agricultores e trabalhadores qualificados da agricultura, pescas florestas
- ☐ Trabalhadores qualificados da indústria, construção e artífices
- ☐ Operadores de instalações e máquinas e trabalhadores da montagem (inclui motoristas)
- ☐ Profissões não qualificadas (exemplos: trabalhadores de limpeza, ajudantes de cozinha, vendedores ambulantes, trabalhadores da recolha de resíduos, etc.)
- ☐ Doméstico(a)
- ☐ Estudante na área de: \_\_\_\_\_



**5) Distrito/região de residência habitual:**

- ☐ Açores
- ☐ Aveiro
- ☐ Beja
- ☐ Braga
- ☐ Bragança
- ☐ Castelo Branco
- ☐ Coimbra
- ☐ Évora
- ☐ Faro
- ☐ Guarda
- ☐ Leiria
- ☐ Lisboa
- ☐ Madeira
- ☐ Portalegre
- ☐ Porto
- ☐ Santarém
- ☐ Setúbal
- ☐ Viana do Castelo
- ☐ Vila Real
- ☐ Viseu

**6) Concelho de residência habitual:**

\_\_\_\_\_

---

**Contacto com Contabilistas e conhecimento da profissão**

---

**7) É, ou foi, Técnico Oficial de Contas?**

- ☐ Sim
- ☐ Não

**8) Se respondeu “sim” na questão anterior indique se exerce, ou exerceu, ativamente a profissão de Técnico Oficial de Contas:**

- ☐ Sim
- ☐ Não

**9) Se respondeu “não” na questão 8, escolha a opção que melhor descreve o seu caso relativamente ao contacto com pessoas que exercem, ou exerceram, a profissão de contabilista:**

- ☐ Já tive contacto pessoal
- ☐ Tive apenas contacto telefónico
- ☐ Tive apenas contacto via email
- ☐ Tive apenas contacto visual
- ☐ Nunca tive qualquer contacto

**10) Indique o grau de importância das seguintes tarefas na atividade de contabilista:**

	Nada importante	Pouco importante	Importante	Muito importante	Extremamente importante	Sem opinião
Executar a contabilidade de empresas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coordenar a contabilidade de empresas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Enviar declarações fiscais	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Calcular impostos e outras taxas a pagar ao Estado	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Apoiar a gestão das empresas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fornecer aconselhamento fiscal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fornecer aconselhamento contabilístico	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**11) Relativamente à expressão abaixo mencionada, escolha a opção que melhor descreve o seu conhecimento:**

	Conheço a expressão e considero-a sinónimo de contabilista	Conheço a expressão, a qual no passado era utilizada para descrever pessoas que exerciam a atividade de contabilista	Conheço a expressão, mas desconheço o seu significado	Conheço a expressão, mas não a considero sinónimo de contabilista	Não conheço a expressão
"Manga-de-alpaca"	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

---

## Percepção sobre aqueles que exercem a profissão de contabilista - I

---

**12) Como considera que a sociedade vê as pessoas que se dedicam à profissão de contabilista? Como alguém que é:**

	<b>Discordo totalmente</b>	<b>Discordo</b>	<b>Nem concordo, nem discordo</b>	<b>Concordo</b>	<b>Concordo totalmente</b>
Incapaz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Habilidoso	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inteligente	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inseguro	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amável	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Desonesto	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Amigável	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intolerante	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sincero	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**13) Na sua opinião,**

	<b>Muito baixo</b>	<b>Baixo</b>	<b>Médio</b>	<b>Alto</b>	<b>Muito alto</b>	<b>Sem opinião</b>
O grau de prestígio atribuído pela sociedade à profissão de contabilista é:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O grau de sucesso financeiro atribuído pela sociedade à profissão de contabilista é:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O nível de educação (escolaridade) atribuído pela sociedade às pessoas que se dedicam à profissão de contabilista é:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**14) Indique o seu grau de concordância relativamente a cada uma das seguintes afirmações:**

	<b>Discordo totalmente</b>	<b>Discordo</b>	<b>Nem concordo, nem discordo</b>	<b>Concordo</b>	<b>Concordo totalmente</b>
As pessoas que se dedicam à profissão de contabilista recebem um tratamento especial na sociedade (por exemplo, preferência no atendimento nas Finanças), facto que dificulta a vida de outras pessoas.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O facto da atividade de contabilista apenas poder ser exercida por pessoas inscritas numa Ordem Profissional, impede outras pessoas de encontrar o seu lugar no mercado de trabalho.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Nos últimos tempos, as exigências do Governo têm colocado cada vez mais tarefas no domínio dos profissionais da contabilidade, o que dificulta a vida de outras pessoas retirando-lhes recursos financeiros.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

---

## Percepção sobre aqueles que exercem a profissão de contabilista - II

---

**15) As seguintes frases descrevem a pessoa que se dedica à profissão de contabilista com maior ou menor precisão. Por exemplo, está de acordo que tal pessoa é alguém que gosta de conversar? Indique, por favor, para cada uma das frases, o seu grau de concordância em relação ao poder descritivo das mesmas.**

	Discordo totalmente	Discordo	Não concordo, nem discordo	Concordo	Concordo totalmente
<b>Vejo a pessoa que se dedica à profissão de contabilista como alguém que é conversador</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que tende a criticar os outros	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é minucioso no trabalho, perfeccionista	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é depressivo, melancólico ou triste	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é original, tem ideias inovadoras	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é reservado, introvertido	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que, por vezes, é generoso e ajuda os outros	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que pode ser um pouco descuidado, negligente	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é calmo, lida bem com o stress	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é curioso, interessa-se por diversos assuntos	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é cheio de energia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

---

## Percepção sobre aqueles que exercem a profissão de contabilista - III

---

### 16) Continuação...

	Discordo totalmente	Discordo	Não concordo, nem discordo	Concordo	Concordo totalmente
<b>Vejo a pessoa que se dedica à profissão de contabilista como alguém que é conflituoso, inicia discussões com os outros</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é um trabalhador cumpridor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que mostra tensão frequentemente	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é engenhoso, tem pensamento analítico	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que irradia entusiasmo	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é tolerante, não lhe custa perdoar	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que tende a ser desorganizado	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que se preocupa muito com as coisas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que tem uma imaginação ativa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que tende a ser sossegado, pacato	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que normalmente confia nas pessoas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

---

## Percepção sobre aqueles que exercem a profissão de contabilista - IV

---

### 17) Continuação...

	Discordo totalmente	Discordo	Nem concordo, nem discordo	Concordo	Concordo totalmente
<b>Vejo a pessoa que se dedica à profissão de contabilista como alguém que tende a ser preguiçoso</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é emocionalmente estável, não se chateia facilmente	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é criativo	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é assertivo, não tem medo de expressar o que quer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que, por vezes, é frio e distante	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que persiste até terminar um trabalho ou tarefa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é temperamental, tem variações de humor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que valoriza experiências artísticas e estéticas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que, por vezes, é tímido, inibido	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é atencioso e gentil com quase todos	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é eficiente naquilo que faz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

---

## Percepção sobre aqueles que exercem a profissão de contabilista - V

---

### 18) Continuação...

	Discordo totalmente	Discordo	Não concordo, nem discordo	Concordo	Concordo totalmente
<b>Vejo a pessoa que se dedica à profissão de contabilista como alguém</b> que mantém a calma em situações difíceis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que prefere trabalhos rotineiros	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é extrovertido, sociável	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que, por vezes, é rude com os outros	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que é metódico, faz planeamento e segue-o meteticulosamente	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que se enerva com facilidade	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que gosta de meditar, jogar com as ideias	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que tem poucos interesses externos à sua atividade profissional, nomeadamente artísticos	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que gosta de cooperar com os outros	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que se distrai com facilidade	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
...que mostra ser conhecedor e apreciador de assuntos distintos dos profissionais, como, por exemplo, desporto, música, literatura, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Muito obrigado pela sua colaboração. As suas respostas são muito importantes para nós.



**First essay - The social perception of accountants: a theoretical background**

---



## **The social perception of accountants: a theoretical background**

### **Abstract**

**Purpose:** This essay aims to introduce the conceptual issues and the general theoretical bases relevant to the study of the social perception of accountants. Additionally, it is also intended to identify possible factors associated with the construction of the image of accountants resulting from this phenomenon.

**Design/methodology/approach:** This essay is a literature review of different concepts which provides the basis for the study of the social perception of accountants. In particular it is analysed the concept of a profession, the distinction between profession and occupation and the status of accounting as a profession. The phenomenon of social perception is also analysed in order to understand the concept of stereotype, which supports the analysis of the relevant literature on the topic of the stereotypes of accountants.

**Findings:** The study demonstrates that the stereotypes of accountants have been analysed from different perspectives and methods, appealing to different sources of perception. However, and predominantly, evidence has been obtained from students and media inquiry within the Anglo-American world. Therefore, the study highlights the importance of developing research that focuses on how other social actors perceive accountants and also on how they are perceived in different social and cultural contexts.

**Originality/value:** The literature review allowed the identification of factors associated with the construction of the social image of accountants. It demonstrates that there are internal and external factors to the professional group of accountants, which interact influencing each other and whose interaction concurs to the formation of their stereotypes.

**Keywords:** Profession, Professional Group, Stereotypes, Perception, Social Image of Accountants

### **Introduction**

The study of social perceptions provides insights into understanding and predicting social behaviour towards others, which follow from a judgement process of perceived traits and emotions (Zebrowitz, 2009). People are usually perceived within specific contexts where a given social group performs and is distinguished by sharing a given characteristic highlighted by its social role (Hinton, 2000). Thus, social perception is a multidimensional phenomenon stimulated by the surrounding particularities of the distinguishing feature of a

group (Zebrowitz, 2009). Therefore, to study the social perception of a particular group it is important to establish a specific theoretical framework that allows deep understanding of the content of such a social image. Accordingly, since accountants are a specific group distinguished by their occupation, this essay is intended to introduce the conceptual issues and the general theoretical bases relevant to the study of the social perception of them. Additionally, this essay also aims to identify factors associated with the construction of the image of accountants resulting from this phenomenon.

Given the fact that accountants are generally perceived as a professional group, it is important to understand the concept of profession, the distinction between profession and occupation and to what extent the practice of accounting has the status of profession. The next two sections analyse these aspects. The first section outlines the main schools of thought in terms of the sociology of professions. Then, it is discussed how accounting occupation has been understood and addressed the accounting professionalization processes. The following section analyses the phenomenon of social perception in order to understand the concept of stereotype contextualized within the processes in which these kinds of images develop. There follows a review of the relevant literature on the topic of the stereotypes of accountants, which will provide contextualization for further inquiries, helping to clarify what has been done in this field of research and how the subject has been approached. To complement, the section thereafter offers empirical data about the vitality of the Portuguese stereotype *Manga de Alpaca*. A final section provides the concluding comments.

### **Theoretical perspectives on the formation and development of the professions**

The concept of profession has not been consensual within the sociologists' community. A sinuous path has been crossed in the attempt to define profession since the work of Carr-Saunders and Wilson (1933). This work is considered an important early contribution to the development of the sociology of professions, which highlights the special relevance of professions in modern societies. Literature in this field presents the concept of profession as being discussed from different perspectives over time. It highlights namely structural-functionalism, symbolic interactionism and the derived power approach, as well as Abbott's (1988) systemic perspective (Gonçalves, 2007; Macdonald, 1995).

The functionalist school (e.g., Barber, 1963; Goode, 1960; Greenwood, 1957, 1966; Wilensky, 1964) particularly focuses on distinguishing occupations by identifying occupational traits that allow the qualification as a profession (Begun, 1986). From this

approach emerges the concept of profession linked to a broad set of attributes (Klegon, 1978), such as, specialized education and training used in an altruist manner towards the benefit of society, respecting ethical rules (Begun, 1986; Gonçalves, 2007). According to Rodrigues (1997), within the functionalist perspective these attributes comprise one of the assumptions of the concept of profession, which is complemented by the social recognition that follows from specialized education and from the presence of regulation carried out by established professional bodies. With the same view, Gonçalves (2007) highlights that the social legitimacy of a profession in essence follows from the highly specialized knowledge of its members and from their predisposition to community service. In fact, society expects vocational commitment from professionals, thus granting them recognition translated into earnings and prestige as a result of the development of specialized knowledge (Begun, 1986).

The arguments of functionalists did not achieve consensus among academics due to the difficulty of applying the offered list of criteria to concrete situations (Klegon, 1978). Roth (1974) exemplifies this difficulty with the generally accepted profession of engineer. According to this author, the application of the functionalist model to this occupation reveals contradictions, since from it the qualification as profession does not arise and this is a status given to such an occupational group. Thus, the idea that there exists a set of steps that allows the achievement of the status of profession fell in contemporary literature (Poullaos, 2009). Possibly, it occurred due to the neglect of functionalists in relation to certain professionalization problems, “such as the avoidance of accountability to the public, the manipulation of political power to promote monopoly control, and the restriction of services to create scarcities and increase costs” (Roth, 1974, p. 18).

Symbolic interactionism marked the beginning of the criticism of the functionalists’ theses, having been, however, temporarily marginal in relation to these last ones (Gonçalves, 2007). Within this alternative perspective the work of Hughes (1958) is usually highlighted, which according to Abbott (1993) is an ancestral contribution to modern sociologic literature on professions. Interactionism looks to the actions and interactions of individuals or groups inherent to occupational life (Macdonald, 1995; Shaffir & Pawluch, 2003). It emphasizes that professions emerge from a process of social recognition, which is dependent on the cultural contexts underlying the practice of the occupations (Gonçalves, 2007). In this process, Hughes’ concepts of license and mandate are relevant (McCall, 2003). According to Rodrigues (1997), license is related to the legitimisation of some to practice a given activity and the interdiction of others, while mandate constitutes the obligation to ensure a

certain specific function. The status of profession arises when a given occupation reaches the establishment of its mandate through the referred process (Rodrigues, 1997).

Since the middle of the 1960s interactionism achieved significance among critics of the functionalist paradigm (Gonçalves, 2007; Macdonald, 1995). These academics concentrated on the ability of the occupations to manipulate their social status, associating this capability to power agreements (Klegon, 1978). The power approach (e.g., Collins, 1979; Freidson, 1978, 1984; Johnson, 1972; Larson, 1979) emerges within this context, drawing on different theoretical frameworks such as interactionist, neo-Marxist and neo-Weberian (Gonçalves, 2007; Velayutham & Rahman, 2000). According to Begun (1986), the power approach advocates that professionalism serves the interest of the groups who achieve it, since the autonomy acquired through this process supplies prestige and income to them. Therefore, a profession distinguishes itself from an occupation by its ability to achieve social recognition, which is related to the professional organization, mobilization and participation in political processes (Rodrigues, 1997). It is also associated with a groups' capability to achieve a monopoly and autonomy from external interferences to the practice of their occupational activity. Notwithstanding, it implies special attention to certain resources such as education, technological development and the customers (Kronus, 1976).

During the second half of the 1980s arose Abbott's (1988) work, who made an important contribution to the development of the concept of profession, providing a new conceptual framework – the systemic perspective (Gonçalves, 2007). This approach is based on a dynamic process where is present a growing specialization, the division of labour and power and the relationships between occupations. Thus, for Abbott (1988) the knowledge monopolistically controlled configures the main element of the definition of a profession. Therefore, according to the author its existence depends on the control of a *jurisdiction*, that is, of a given field of work. Consequently, to dominate a *jurisdiction* is not enough to practice a specialized activity. Instead, it is necessary to acquire exclusivity in this practice, which follows from intergroup competition and the social procedures in the resolution of supervening conflicts. As a result, Abbott (1988) identifies three key areas in claiming *jurisdiction*: (1) the legal system, through which is possible to establish entry barriers to the practice of an activity; (2) public opinion, which is related to the social image of an occupational group, essential to the success of a profession, since it is comprised of the recognition of the importance of the inherent tasks and influences the legal system; and (3) the workplace where legal and social impositions can be contradicted.

### **Accounting: profession or occupation?**

As discussed in the previous section, the definition of the moment from which a given occupation acquires the status of profession reveals itself difficult to specify in a consensual way. Within the scope of accounting, Carnegie and Edwards (2001) highlight the impossibility of establishing a definition of profession, but neglect the significance of this situation. Consistent with this reality, Poullaos (2009) points out the fact that in accounting history research, since the 1980s authors have mainly focused on an occupation whose social acceptance as a profession was established during a period without being constrained by the lack of a definition of profession. Notwithstanding this unclearness, accounting practice has been considered as a profession in both accounting literature (e.g., Carnegie & Edwards, 2001; Cooper & Robson, 2006; Walker, 2000; Yapa, 2006) and the sociological field (e.g., Abbott, 1988; Freidson, 1984; Macdonald, 1995; Roslender, 1992).

Thus, the phenomenon of accounting professionalization has been broadly studied drawing on both the perspectives of functionalism and critical approaches. Flanigan, Tondkar and Coffman (1994, cited by Velayutham & Rahman, 2000, pp. 691-692) argue that each sociological paradigm “explains different stages in the evolution of the accounting profession”. According to Roslender (1992), functionalists do not view accounting as a real profession, a fact that could be related to the altruist service advocated by this school of thought. This belief has not achieved consensus, giving space to the critical perspectives which started to dominate the analysis of the rise of the accounting profession (Roslender, 1992). Notwithstanding the analogy of this situation with the professionalization of other occupations, in accounting such prevalence seems to be related to the focus of the literature on the role of the formal organization of the accounting occupation in its rise to a profession (e.g., Birkett & Evans, 2005; Poullaos, 2009; Zelinschi, 2009). In accordance, Velayutham and Rahman (2000) point out that the main aspect highlighted by the critical perspective is in fact related with the professional bodies which are viewed as the “outcome of the interplay of social structure, the state, and particular interest groups” (p.693).

Another aspect about the professionalization of accounting which appears to be consistent with the systemic approach of Abbott (1988) is associated with intergroup competition. In fact, as underlined by Cooper and Robson (2006) many investigations have focused on the way the accounting occupation has worked to differentiate itself from other occupations and to create a field of work with restricted access. Research provides evidence of conflicts in the division of labour, especially between lawyers and accountants (Cooper & Robson, 2006;

Poullaos, 2009). However, accountants have demonstrated the capability to dominate the knowledge of their field and to ensure a market to its commercialization (West, 1998). Therefore, aspects of intergroup competition and monopolistic behaviour are factors that have marked the professionalization of accounting. Consequently, many studies of this phenomenon have been built on the neo-Weberian concept of *social closure* (e.g., Chua & Poullaos, 1998; Lee, 2010; Ramirez, 2001), which can be viewed as a mean to maintain professional monopolies and to create inequalities in the social legitimization of occupational groups.

In fact, the literature on the professionalization of accounting shows that its beginning is associated with the creation of professional bodies in the middle of the 19<sup>th</sup> century in Scotland through the endeavours of the occupational group (Poullaos, 2009). There followed similar efforts in other Anglo-American countries, with these institutions later recognized by the state as having the capacity to regulate accounting practices, but the formation of legal monopolies involved considerable resistance (Macdonald, 1985; Poullaos, 2009). Macdonald (1985), when looking into the history of accounting occupational regulation concludes that the state often shows reluctance in providing such structures. Some explaining factors are offered by this author, namely: (1) competition between a larger number of professional bodies; (2) the need for different knowledge to serve different customers; (3) the perception by those accountants that are on the top of the hierarchy that their position could be threatened by a general registration; and (4) the difficulty in demonstrating that a general registration was in the public interest, and that there was a social demand or that such registration would not result in losses for society.

Similar research on continental Europe indicates the high influence of the state on the accounting professionalization processes, whose beginning is closely linked to the creation of professional bodies for the auditing practice by the state itself (Poullaos, 2009). In Portugal, the professionalization process of accounting was consistent with the model of continental Europe. History shows a significant influence by the state and also its resistance in regulating accounting practices. There were several attempts from the second half of the 18<sup>th</sup> century until the rise of the status of profession, which occurred only in the second half of the 20<sup>th</sup> century through the creation of two professional bodies by the state, the current *Ordem dos Revisores Oficiais de Contas* [Order of Statutory Auditors] in 1972 and *Ordem dos Contabilistas Certificados* [Order of Certified Accountants] in 1995 (Rodrigues, Gomes,



& Craig, 2003). Thus, in Portugal accountants are at the present time a well-established professional group.

### **Social perception phenomenon**

In *lato sensu*, perception refers to the way individuals recognize and interpret their environment (Rookes & Willson, 2000). It is a spontaneous process of organizing and interpreting those characteristics which have emerged from stimulus information found in one's life (Neves, 2001; Zebrowitz, 2009). These interpretations are influenced by both personal aspects and also social and cultural factors (Rookes & Willson, 2000). Rookes and Willson (2000) highlight the personal experience, gender, age, personality, mood and psychological state as personal aspects influencing perception. They also highlight environmental conditions, social relations, cultural background and tradition as relevant aspects related to the social and cultural factors that condition the perceptual phenomenon. Perception is selective and frequently biased (Balcetis & Dunning, 2006; Neves, 2001; Zebrowitz, 2009). According to Neves (2001) biases arise from three important dimensions in perception: (1) sensory inputs, which can lead to illusion; (2) cognitive problems linked to, for example, ignorance of a given subject and inappropriate/unknown language; and (3) relational constraints associated with social patterns and habits. This author also highlights the generalization from one trait, the projection onto others of one's own rejected characteristics and the perceivers' story of life as factors in the origin of inaccuracy in perception.

According to Dijksterhuis and Bargh (2001) social perception is the "activation of a perceptual representation" (p.1) which beyond being constructed from perceived observables, contains trait inferences and activated social stereotypes. Thus, associated with social perception is stereotyping (e.g., Dijksterhuis & Bargh, 2001; Lee, Albright, & Malloy, 2001; Neves, 2001; Zebrowitz, 2009), a reality that automatically and naturally occurs in the process of recognizing others (Dijksterhuis & Bargh, 2001). Indeed, as argued by Lee et al. (2001, p. 186) "stereotyping is a special case of social perception", which shapes perception about groups and helps to understand behaviour towards them (Hinton, 2000; Zalkind & Costello, 1962). Zebrowitz (2009, p. xiii) points out that "the traits, roles, emotions, and intentions that we perceive in others [...] serve as mediating variables for other social phenomena, such as social influence, aggression, social interaction, and group processes". According to Jussim, Cain, Crawford, Harber and Cohen (2009) stereotypes actually serve to maintain and justify social inequalities in terms of power and status. Therefore, as

advocated by Lee et al. (2001) any analysis of the perception focused on groups should take into consideration the existence of stereotypes.

In the context of the social sciences, Lippmann (1922) was the first to use the concept of stereotype in his work *Public Opinion* (Hinton, 2000), with the first empirical study carried out by Katz and Braly (1933) (Garcia-Marques & Garcia-Marques, 2003). Notwithstanding the relevance of social stereotypes in interpersonal perception (Snyder, Tanke, & Berscheid, 1977), its concept has not achieved a unique and concerted definition among academics (Hilton & Hippel, 1996). According to Kunda and Thagard (1996, p. 284) “stereotypes refer to membership in social categories such as sex, race, age or profession that are believed to be associated with certain traits and behaviors”. From the viewpoint of Hilton and Hippel (1996, p. 238), the definition of stereotypes can be standardized as “beliefs about the characteristics, attributes, and behaviors of members of certain groups”. Garcia-Marques and Mackie (1999) relate stereotypes to an image about certain groups with typical characteristics which socially represent them, a fact that makes communication easier, since it is understood that the content of the ‘label’ is shared knowledge. This image mainly includes psychological characteristics and to a lesser extent physical traits (Hinton, 2000). It is not exempt from social judgments (Hinton, 2000) and its dissemination occurs through the different forms of communication. In fact, “much of our knowledge of other people does not come from personal contact with them but through other sources, be it chatting to a neighbour, reading a newspaper or a book or watching television” (Hinton, 2000, pp. 25-26).

The above notions highlight the concepts of group and generalization. A group, within the scope of the stereotypes, may be understood as a set of people distinguishable from others. The segmental features in this regard can be those above quoted from Kunda and Thagard (1996) and others as, for example, nationality, religion, ethnicity and hair colour (Hinton, 2000). Thus, one may understand accountants as a specific social group, since they have a distinguishable occupation within society from which a set of characteristics arise and are systematized by humans under a prototype or schema (Hinton, 2000). The generalization is an important facet of stereotypes (Hinton, 2000; Stangor & Schaller, 1996) and can be associated with the application of a preconceived idea, a prototype or schema, without restrictions or individualizations. Within the scope of professions, stereotype generation implies that all members of a professional class will be perceived under such image. For example, Cobbs (1976), when referring to the lack of technical knowledge of certain

accountants, highlighted the damaging effects to the entire profession if some errors were made by some members.

Since stereotyping is a perceptual phenomenon, such a process is influenced not only by direct interpersonal relations but also by the social values shared by people within a culture (Hinton, 2000; Lizuka, Patterson, & Matchen, 2002; Stangor & Schaller, 1996). As Stangor and Schaller (1996, p. 4) point out, “stereotypes are both individual and cultural phenomena”. Within its cultural dimension it is important to consider how they are acquired, transmitted and changed (Stangor & Schaller, 1996). As Hinton (2000) states, within a culture there is common knowledge about things and people, upon which the theory of social representations, introduced by Moscovici, argues that it is “constructed through a process of interpersonal communication” (Hinton, 2000, p. 163). In this context,

Stereotypes can be viewed as social representations and reflect the common-sense view of the group (...) In [its] development (...), as with all social representations, we should look to all forms of interpersonal communication such as television, books and films in studying their formation and development (Hinton, 2000, p. 163).

In accounting, according to Hopwood (1994), the images created by society concerning the discipline and its players are dynamic and such dynamism is influenced by the social and institutional practices showed by the media. As Hopwood (1994, pp. 299-300) highlights “humour, advertising images, and journalistic representations can all be involved in the construction of specific and changing accounting identities”. In addition, sometimes groups organize themselves and undertake actions in order to influence their categorization (Hilton & Hippel, 1996). For example, in the scope of the professionalization of accounting, McKinsty (1997) suggested that the Institute of Chartered Accountants in England and Wales used its building to promote the image of its members, by placing on the walls symbolic material which transmitted messages of competence and integrity.

Illusory correlation is another aspect linked to stereotype generation. According to Hamilton and Gifford (1976), illusory correlation is a wrong inference about the relationship of categories of events due to the fact that no correlation exists. For example, when considering Portuguese accountancy, where most professionals work within financial accounting, it is possible that the perception on management accountants arises from the characterization of financial accountants, since such a group is not a frequent one. In general, the research about stereotypes has shown that inaccuracy is linked to such images (Jussim, McCauley, & Lee, 1995). It occurs to the extent that it is assumed that all members of a given group have the same characteristics, ignoring individual features and the different behaviours (Hamilton &

Rose, 1980; Hinton, 2000; Jussim et al., 1995). However, as pointed out by Jussim et al. (2009, pp. 223-224),

Stereotypes can be accurate. Some scholars and lay people resist this conclusion, believing that crediting any accuracy to stereotypes is tantamount to endorsing prejudice. We argue that the opposite is more likely true - that acknowledging the accuracy of some stereotypes provides the epistemological clarity needed to more effectively address prejudice and bigotry, and to more effectively investigate the nature, causes, and moderators of stereotypes.

The literature on accounting professionals also suggests the existence of inaccuracy in their social images (Davidson & Etherington, 1995; DeCoster & Rhode, 1971; Shackleton, 1980). DeCoster and Rhode (1971) suggest that the inaccuracy of the accountant stereotypes is linked to the public who are at the origin of their creation. According to Hinton (2000), there is a trend in society to attribute the causes of phenomena not to situations but to people. For instance, when a financial fraud arises, society has the propensity to charge the financial players of the company, including the accountants (Carnegie & Napier, 2010), despising the work conditions of such people. On the contrary, the financial player who was implicated in the scandal knows the entire context. As a consequence, such a person will justify his/her own behaviour as a result of the situation, with their perception being different from the image of other people who have incomplete information. Consequently, stereotypes of the accounting profession could contain biases resulting from many sources, with generalization, ignorance of the activity *per se* and cultural patterns, being factors that possibly may have an influence in this regard.

### **The stereotypes of accountants**

The first steps in the field of research of the stereotypes of accountants were undertaken in the second half of the 1950s (Robert, 1957; Stacey, 1958), but it was in the early 1990s that its development occurred. Academics have given great attention to the social image of accountants. This phenomenon has been analysed under different perspectives and methods, appealing to different sources of perception mostly collected from the Anglo-American world. This field of research can be divided into three main groups according to the sources of evidence: one includes works which draw upon the individuals' reports; other gathers evidence from the portrayal of different communication forms used by society; and another joins both kinds of sources.

Within the first group, there are works on students' perception (Aranya, Meir, & Bar-Ilan, 1978; Coate, Mitschow, & Schinski, 2003; Fisher & Murphy, 1995; Gomes, 2009; Hung,

2014; Hunt, Falgiani, & Intrieri, 2004; Hunt, Intrieri, Falgiani, & Papini, 2009; Marriott & Marriott, 2003; Miranda, Leal, Medeiros, & Lemes, 2015; Wessels & Steenkamp, 2009), accountants' perception (Bedeian, Mossholder, Touliatos, & Barkman, 1986; Granleese & Barrett, 1990), and others which look at the perception of both groups simultaneously (Hakel, Hollmann, & Dunnette, 1970; Imada, Fletcher, & Dalessio, 1980). In addition, DeCoster and Rhode (1971) drew upon employees, managers and partners of CPA firms, and Friedman and Lyne (1997) were concerned with the accountants and operational managers' perception. More recently, Parker and Warren (2013) brought to the literature the accountants' perspectives at the micro level, drawing on unstructured photo-driven interviews.

The second group is comprised of works which study the accountant stereotype through the cinema (Beard, 1994; Dimnik & Felton, 2006; Felton, Dimnik, & Bay, 2008; Kyriacou, 2004; Magon & France, 2012; Smith & Briggs, 1999), recruitment material (Jeacle, 2008), humorous material (Bougen, 1994; Jones & Stanton, 2013; Miley & Read, 2012), popular music (Jacobs & Evans, 2012; Smith & Jacobs, 2011), and popular literature. The last one includes studies of press material (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Cobbs, 1976; Ewing, Pitt, & Murgolo-Poore, 2001; France, 2010; Friedman & Lyne, 2001; Hoffjan, 2004), literary fiction (Boys, 1994; Evans & Fraser, 2012; Robert, 1957; Stacey, 1958; Walker, 1995; West, 2001), and books on financial scandals (Carnegie & Napier, 2010). Additionally, the third group is comprised of the works of Cory (1992) and Holt (1994), which combine the students' perception with the portrayal of accountants in several means of communication by Cory and in the cinema by Holt.

Therefore, the most explored sources concentrate on the media and students' reports. This situation can be justified by the role they play in the process of the development of the profession. In fact, on the one hand, given that students will be future professionals, it is important to understand how they perceive the accounting profession, an aspect that will influence their carrier choice and consequently also the future attraction of critical individuals to the accounting areas (Caldwell, Weishar, & Glenzen, 1996). On the other hand, the media has the ability to rapidly spread information and its importance to the development of the public images in general and in particular of the accounting profession is consensual (Friedman & Lyne, 2001; Hinton, 2000; Hopwood, 1994; Smith & Briggs, 1999). Although to a lesser extent, other sources have been explored such as the reports of

managers and of accountants themselves (e.g., Bedeian et al., 1986; Friedman & Lyne, 1997; Granleese & Barrett, 1990).

In general, the literature reveals accountants as a stereotyped professional group whose image is not attractive, notwithstanding the coexistence of positive reports (Miranda et al., 2015; Richardson, Dellaportas, Perera, & Richardson, 2015; Smith, 2014). The characterization has been linked to the type of work and to the development of the profession (Bougen, 1994; Carnegie & Napier, 2010), with the change from the designation of bookkeeper to accountant (Fisher & Murphy, 1995). This change in title failed to transform the stereotype, since the new word has been perceived under the same prototype (DeCoster & Rhode, 1971; Friedman & Lyne, 2001). In fact, according to Bougen (1994), the accountant stereotype includes a set of personal characteristics taken from the early type of work developed by bookkeepers and auditors, which had a mechanical nature rather than an interpretative one (Fisher & Murphy, 1995). The special features of the “accountant-bookkeeper and accounting-bookkeeping relationships” (Bougen, 1994, p. 326) reflect a historical legacy for the accountant, whose early stereotype was described by Bougen as a dull, boring, unimaginative, conservative, methodical and impartial man. Thus, despite the unfriendly picture it seems that the early professional image is not entirely bad, given the impartiality and the ability to systematize the work reported.

In Portugal, early accountants were also called bookkeepers, having other designations been imposed by Law over time, such as *Técnico de Contas* [Accounting Technician] and *Técnico Oficial de Contas* [Official Accounts Technician] (see, Rodrigues et al., 2003). Recently, the designation of Certified Accountant was institutionalized, a fact that seems consistent with the generally use given to the term accountant by Portuguese people in relation to those who practice accounting in the modern era. At the time of writing, the social perception of accountants through Portuguese evidence is little explored. To our knowledge, there is only the work of Gomes (2009), who did an exploratory study of the social image of accountants using evidence from a survey of students. His findings indicate that accountants are perceived as being organized, responsible, competent, intelligent and good in taxation and maths – an image not entirely consistent with the above referred description of Bougen (1994).

When looking into management accountants, Friedman and Lyne (1997) found the known *beancounter* stereotype, whose characterization is close to that of Bougen’s (1994)

description, with the inexistence of management skills being clear. They describe this label as “an accountant who produces financial information which is regarded as of little use in efficiently running the business and, as a result, its production has become an end in itself” (p.20). A similar stereotype has also existed in Portugal under the nickname of *Manga de Alpaca*, which seems to be almost dead in present times, as addressed in the next section.

The mentioned features of the image of accountants do not seem to be fully aligned with the history of the professionalization of accounting. For example, Jacobs (2003) and Poullaos (2009), when analysing such a process in its beginning, in the middle of the 19<sup>th</sup> century through the creation of professional bodies in Scotland, depict the members of these institutions as a professional elite and socially well-positioned, suggesting that the accountants were generally well perceived by society. Indeed, according to Jackling (2002) there is evidence that at first the work of the professionals generated a positive image linked to qualification, precision, honesty and confidentiality. This portrait, however, did not develop positively in all its dimensions, with Bougen (1994) suggesting that the profession did not have the capacity to control the stereotype construction process.

According to Hopwood (1994), the overlap of new features related to the link between accountant and businessman, such as intelligence and creativity (Kyriacou, 2004), have weakened the derogatory image. Siegel (2000) and Friedman and Lyne (1997) support this point of view. In fact, Friedman and Lyne (1997) conclude that the label *beancounter* disappears when the accountant’s focus moves to management activities. This label, however, did not disappear, as it is demonstrated by Friedman and Lyne (2001), keeping alive its imagery (Parker & Warren, 2013). Jackling (2002) also points out the mutation of the accountants’ role, highlighting that their activity implies a new set of skills allowing their participation in the management of companies. Jackling (2002) believes, however, that such a shift will not be quickly incorporated into the social perception of those professionals. Hanlon (1997), when considering such modifications, calls attention to the influence that they produced upon the selection of professionals by companies. The author states that such changes led accountants to pay attention to commercial and management issues due to the pressures imposed by the market, namely by indexing salaries to the value creation by such professionals to the companies.

Carnegie and Napier (2010) summarized the stereotypes of accountants in *traditional accountant* and *business professional*, terms introduced by Parker (Parker, 1999, cited by

Carnegie & Napier, 2010). Therefore, the authors identified two stereotypes, the traditional one linked to accounting as a profession and the contemporary one (*business professional*) to accounting as an industry (Willmott & Sikka, 1997), having both negative and positive nuances. The inherent evolution arises from a shift in the accountants' focus, traditionally concentrated on serving the public interest while contemporarily is mainly directed to satisfying the client (Carnegie & Napier, 2010). This transformation seems to have taken a long time, since its effects have already been a matter of concern according to Cobbs (1976), who states the following: "I am worried because some accountants in some cases seem to feel that their responsibility is to the client and not to the public" (p.97). Also, Bougen (1994) suggested this new direction in the accounting profession, which may damage its credibility.

According to Carnegie and Napier (2010) there is, in fact, evidence that the social perception of accountants starts following the accounting transformation and, as a consequence, modern accountants will not long be commonly described by the traditional stereotype. This is also a worrying situation, since traditionally the accountant could be viewed as boring, but also as a trusted person. On the contrary, the contemporary stereotype includes serious concerns about the integrity and competence of accounting professionals. As Carnegie and Napier (2010, p. 374) point out:

The *traditional accountant* stereotype is mobilized almost in nostalgia for a time when accountants may have been boring but could be relied on to be upright, independent and respectable (...). On the other hand, the *business professional*, seeking to please the client, is shown to create serious concerns about the accounting profession's integrity and competence.<sup>1</sup>

From the findings of Hunt et al. (2009) and Wessels and Steenkamp (2009) emerge, nevertheless, the idea that at least a part of the society still recognizes the accountant through the traditional stereotype. Indeed, the students surveyed by these authors report a positive view of accountants' competence but a negative one about their social endowments. Parker and Warren (2013) go beyond and reveal its persistence at the global level and the individual engagement of accountants in counteract it. According to Hung (2014), the profession and educators have much work to do in changing the *traditional accountant* stereotype.

Thus, although there is the possibility of bias in the accountants' social images, as already addressed, the literature tends to depict mainly stereotypes overshadowed by the perceived type of work and by the perceived behavior of accountants. Derogatory images do not seem to have been dismissed or overlooked by the profession. On the contrary, there is evidence of attempts to socially reposition the accountants' image (Carnegie & Napier, 2010; Ewing



et al., 2001; Friedman & Lyne, 2001; Jeacle, 2008). In fact, according to Jeacle (2008, p. 1316),

In order to overcome the stigma of the stereotype and add an appealing allure to the accountancy profession, firms and institutes alike are consciously constructing images of colourful characters in their promotional material. They are attempting to reshape the stereotypical representation of the boring and grey suited bookkeeper. Using images of happy, laughing young trendsetters against a backdrop of bold and vibrant colours, they endeavour to reposition the character of the accountant in the public conscious.

Jeacle (2008) highlights, however, that these appealing images in recruitment try to construct an identity that seems incongruent with the absorbing reality faced by trainees. As emphasized by this author, the exigent need for studying and working many hours undermines the leisure time promoted by the recruitment discourse. Jeacle (2008) also points out that the competition in the recruitment for new bright minds requires a certain level of self-admiration, which often appears to be a forced attempt. The findings of Wells (2015) reinforce this idea, suggesting that contact with accountants serves to confirm and maintain the stereotype.

From in-depth surveying of the literature on the stereotypes of accountants it was possible to identify that the characteristics of the accountant stereotypes mostly belong to the personality domain. This is not surprising, since typically the content of stereotyped portraits comprise personality traits and to a less extent physical attributes (Hinton, 2000). Accordingly, the physical attributes in the stereotypes of accountants appear with little frequency and are especially reported when the sources implicate a physical characterization like the case of fiction. At this level, the gender (male) is the most reported feature (e.g., Evans & Fraser, 2012; Stacey, 1958; Walker, 1995; West, 2001). The presence of certain aspects classifying an accountant's work as dull, boring, fastidious and repetitive are also noticeable (Cory, 1992; Dimnik & Felton, 2006), as well as those aspects that classify their social position in terms of wealth, power and status (Dimnik & Felton, 2006; Fisher & Murphy, 1995; Miley & Read, 2012; Walker, 1995).

The accounting literature also highlights several aspects linked to the construction of the social image of accountants: (1) historical legacies linked to the roots of the accounting profession (Bougen, 1994); (2) the internal and external relationships of the profession (Friedman & Lyne, 2001; Parker & Warren, 2013; Poullaos, 2009; Wells, 2015); (3) accountants' wealth, social power and status (Fisher & Murphy, 1995; Hung, 2014; Poullaos, 2009); (4) the way accountants appear in different communication channels (e.g., Evans &

Fraser, 2012; Friedman & Lyne, 2001; Hopwood, 1994; Smith & Briggs, 1999); (5) the nature of the work (Bougen, 1994; Cobbs, 1976; Friedman & Lyne, 1997; Hines, 1989; Hoffjan, 2004); (6) the focus on the public interest or on the client (Bougen, 1994; Carnegie & Napier, 2010); (7) financial scandals (Carnegie & Napier, 2010); (8) the financial complexity present in modern societies, implicating expertise to deal with accounting (Fisher & Murphy, 1995); and (9) symbolic capital, like professional accreditation and titles/exclusive designations (Poullaos, 2009).

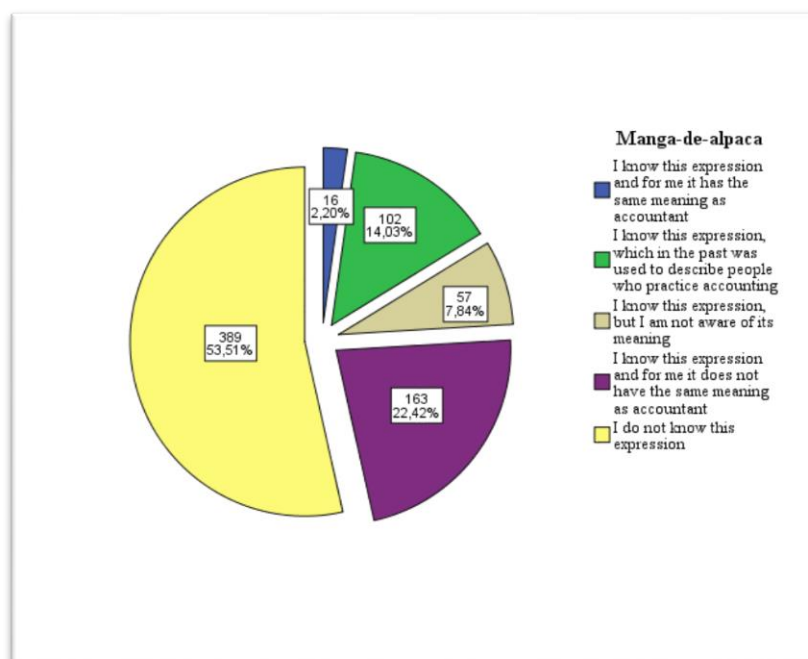
### **The Portuguese stereotype *Manga de Alpaca***

In Portuguese language, *Manga de Alpaca* has a derogatory meaning, indicating a person who works in an office performing routine tasks (INFOPÉDIA). Gomes (2009) investigated to what extent modern accountants are associated with the label *Manga de Alpaca* and identified that this expression was mostly unknown by the participants of his study. Given the fact that the results of Gomes (2009) only show the perception of a sample of students (N=376), a Portuguese community sample (N=727)<sup>2</sup> of non-accountants were questioned about their knowledge in relation to the referred term, *Manga de Alpaca*. The possibilities to answer were the following:

- ❖ I know this expression and for me it has the same meaning as accountant;
- ❖ I know this expression, which in the past was used to describe people who practice accounting;
- ❖ I know this expression, but I am not aware of its meaning;
- ❖ I know this expression and for me it does not have the same meaning as accountant;
- ❖ I do not know this expression.

As highlighted in Figure 1.1, the results of this research confirm the findings of Gomes (2009), indicating that the label *Manga de Alpaca* is unknown to the majority (53.51%) of the participants and only 2.20% of them consider that it has the same meaning as accountant. Additionally, 44.29% of the sample reported to know this expression, but did not connote its meaning with modern accountants: 22.42% stated that the expression did not have the same meaning as accountant; 7.84% were not aware of the meaning of the expression; and 14.03% mentioned having knowledge about the past description of accountants through this expression. Consequently, the findings suggest that *Manga de Alpaca* is a stereotype almost vanished.

**Fig.1.1:** Graph of the empirical results concerning the knowledge of the stereotype *Manga de Alpaca*



## Discussion and conclusion

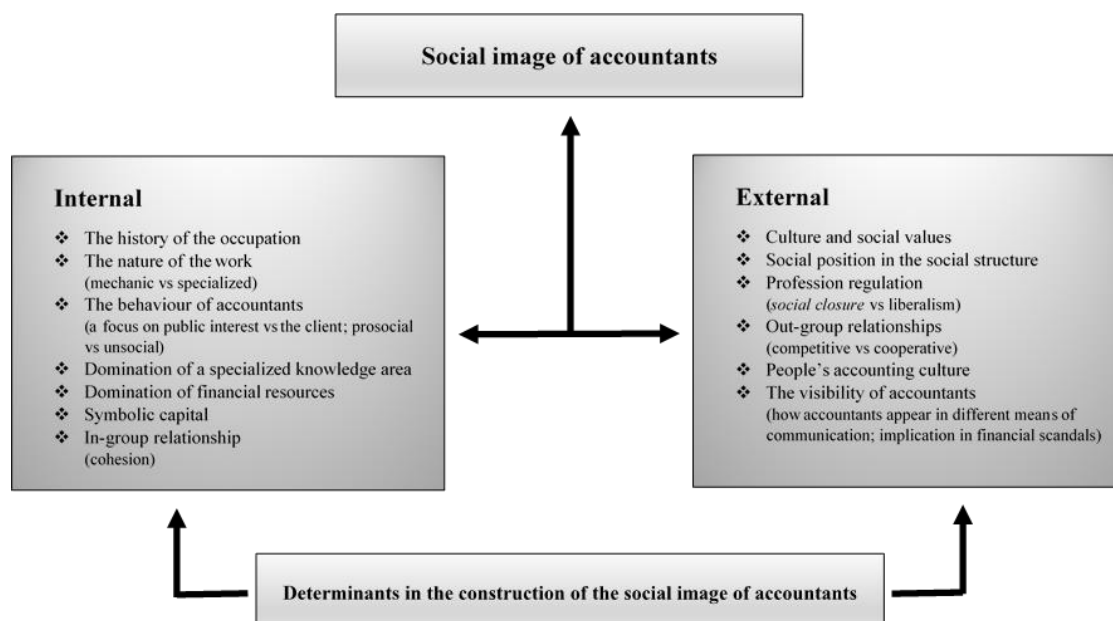
This essay reviewed literature that provides general theoretical bases relevant to the study of the social perception of accountants. It highlights a lack of consensus among academics concerning the definition of the concept of profession, fact that has not prevented its application to many occupations including the case of accounting. Different conceptualizations can be drawn from the literature, with the social recognition of an occupation being a key aspect in all of them. This social recognition provides social meaning of a profession, but not all professional projects have the same social assessment (Abbott, 1981). In fact, in certain cases the status of a profession may not emerge from a broad social claim. Rather, it can be rooted on an occupational organization and arrangements of power (Klegon, 1978). In the process of the professionalization of accounting, this reality has been shown as materialized by the usually highlighted struggle for legal recognition by occupational bodies (Cooper & Robson, 2006).

Thus, professional projects may not be perfectly in line with the culture and social values of a society usually marked by historical legacies (e.g., Hinton, 2000; Lizuka et al., 2002). Different forces can coexist in a society that condition the public perception of a profession and its players, and it is important “to recognize that resources contributing to successful professionalization stem from linkages to the wider social structure” (Klegon, 1978, pp. 272-273). The social perception about professional groups generates widespread beliefs

materialized in stereotypes which feed social hierarchies along which different social groups are positioned (Jussim et al., 2009).

The social image of accountants has been broadly studied. This body of research has mainly analysed how accountants are perceived or portrayed and also attention has been devoted to identifying factors linked to these perceptions. Little has been done, however, to test these influences and to investigate the roots of the stereotypes of accountants. Figure 1.2 summarizes the factors identified in the literature reviewed in the earlier sections associated with the construction of the social image of accountants. There are internal and external factors concerning the professional group of accountants that interact and influence each other and whose interaction contributes to the formation of their stereotypes. That is, the professional group itself is marked by intrinsic aspects and behaviours which provide input to the other aspects of contextual nature and behavioural from and towards accountants. This last external group of aspects also impacts on the first one and its *status quo*, contributing both to a given social image existing in a specific time and place.

**Fig.1.2:** Determinants in the construction of the social image of accountants



The stereotypes of accountants have been analysed under different perspectives and methods, appealing to different sources of perception. Predominantly, evidence has been obtained through students and a media inquiry from the Anglo-American world. Research drawing on how other social actors perceive accountants would benefit the knowledge in the field. To date, the perspectives of a non-segmented approach that collects laypeople's perceptions has not been explored. Such a source could provide valuable insights to this area

of research. It can offer a vision of the shared knowledge about accountants spread throughout a given society shaped by its culture (Hinton, 2000). Social contexts outside the Anglo-American setting can also provide useful insights when the focus is a cultural phenomenon like stereotypes. As pointed out by Carnegie and Napier (2010), different social contexts placed accountants differently in the social structure and will contribute to a better understanding of the accounting role in society.

## Notes

<sup>1</sup> Italics in the original.

<sup>2</sup> As described in the introduction of this thesis, approximately 20.4% of participants were less than 30 years, 58.5% ranging in age from 30 to 50 years, and 21.1% were above 50 years. These subjects included 310 men and 417 women, with nearly 64% out of the total having graduated. They were from all over the country, with Oporto, Lisbon and Braga being the most representative regions with about 36%, 17% and 14% of the sample, respectively. The participants were volunteers recruited throughout 11 months (2014/August to 2015/June), via email and Facebook advertisements of the study and also directly on the streets in the Oporto region. The participants answered anonymously to the questions without any monetary compensation or other kind of incentive to participation.

## References

- Abbott, A. (1981). Status and status strain in the professions. *American Journal of Sociology*, 86(4), 819-835.
- Abbott, A. (1988). *The System of Professions: An Essay on the Division of Expert Labor*. Chicago: University of Chicago Press.
- Abbott, A. (1993). The Sociology of Work and Occupations. *Annual Review of Sociology*, 19(1), 187-209.
- Aranya, N., Meir, E. I., & Bar-Ilan, A. (1978). An empirical examination of the stereotypical accountant based on Holland's theory. *Journal of Occupational Psychology*, 51(2), 139-145.
- Balcetis, E., & Dunning, D. (2006). See what you want to see: motivational influences on visual perception. *Journal of Personality and Social Psychology*, 91(4), 612-625.
- Baldvinsdottir, G., Burns, J., Nørreklit, H., & Scapens, R. W. (2009). The image of accountants: from bean counters to extreme accountants. *Accounting, Auditing & Accountability Journal*, 22(6), 858-882.
- Barber, B. (1963). Some Problems in the Sociology of the Professions. *Daedalus*, 92(4), 669-688.
- Beard, V. (1994). Popular culture and professional identity: Accountants in the movies. *Accounting, Organizations and Society*, 19(3), 303-318.
- Bedeian, A. G., Mossholder, K. W., Touliatos, J., & Barkman, A. I. (1986). The accountant's stereotype: an update for vocational counselors. *Career Development Quarterly*, 35, 113-122.
- Begun, J. W. (1986). Economic and Sociological Approaches to Professionalism. *Work and Occupations*, 13(1), 113-129.

- Birkett, W. P., & Evans, E. (2005). Theorising professionalisation: a model for organising and understanding histories of the professionalising activities of occupational associations of accountants. *Accounting History*, 10(1), 99-127.
- Bougen, P. D. (1994). Joking apart: the serious side to the accountant stereotype. *Accounting, Organizations and Society*, 19(3), 319-335.
- Boys, P. (1994). A source of accounting history: Somerset Maugham. *The accounting Historians Notebook, Fall*, 7-9; 24.
- Caldwell, M., Weishar, J., & Glenzen, W. (1996). The Effect of Cooperative Learning on Student Perceptions in the Accounting Principles Courses. *Journal of Accounting Education*, 14(1), 17-36.
- Carnegie, G. D., & Edwards, J. R. (2001). The construction of the professional accountant: the case of the Incorporated Institute of Accountants, Victoria (1886). *Accounting, Organizations and Society*, 26(4-5), 301-325.
- Carnegie, G. D., & Napier, C. J. (2010). Traditional accountants and business professionals: Portraying the accounting profession after Enron. *Accounting, Organizations and Society*, 35(3), 360-376.
- Carr-Saunders, A., & Wilson, P. (1933). *The Professions*. London: Oxford University Press.
- Chua, W. F., & Poullaos, C. (1998). The dynamics of "closure" amidst the construction of market, profession, empire and nationhood: An historical analysis of an Australian accounting association, 1886-1903. *Accounting, Organizations and Society*, 23(2), 155-187.
- Coate, C., Mitschow, M. C., & Schinski, M. D. (2003). What students think of CPAs: Is the stereotype alive and well? *The CPA Journal, August*, 52-55.
- Cobbs, J. L. (1976). How the business press views the accounting profession. *Journal of Accountancy*, 142(3), 94-97.
- Collins, R. (1979). *The credential society: An historical sociology of education and stratification*. Orlando: Academic Press.
- Cooper, D. J., & Robson, K. (2006). Accounting, professions and regulation: Locating the sites of professionalization. *Accounting, Organizations and Society*, 31(4-5), 415-444.
- Cory, S. N. (1992). Quality and quantity of accounting students and the stereotypical accountant: Is there a relationship? *Journal of Accounting Education*, 10(1), 1-24.
- Davidson, R. A., & Etherington, L. D. (1995). Personalities of Accounting Students and Public Accountants: Implications for Accounting Educators and the Profession. *Journal of Accounting Education*, 13(4), 425-444.
- DeCoster, D. T., & Rhode, J. G. (1971). The accountant's stereotype: real or imagined, deserved or unwarranted. *Accounting Review*, XLVI(4), 651-664.
- Dijksterhuis, A., & Bargh, J. A. (2001). The perception-behavior expressway: Automatic effects of social perception on social behavior. In M. P. Zanna (Ed.), *Advances in experimental social psychology* (Vol. Volume 33, pp. 1-40). San Diego and London: Academic Press.

- Dimnik, T., & Felton, S. (2006). Accountant stereotypes in movies distributed in North America in the twentieth century. *Accounting, Organizations and Society*, 31(2), 129-155.
- Evans, L., & Fraser, I. (2012). The accountant's social background and stereotype in popular culture: The novels of Alexander Clark Smith. *Accounting, Auditing & Accountability Journal*, 25(6), 964-1000.
- Ewing, M. T., Pitt, L. F., & Murgolo-Poore, M. E. (2001). Bean Couture: Using Photographs and Publicity to Re-position the Accounting Profession. *Public Relations Quarterly*, 46(4), 23-30.
- Felton, S., Dimnik, T., & Bay, D. (2008). Perceptions of Accountants' Ethics: Evidence from Their Portrayal in Cinema. *Journal of Business Ethics*, 83, 217-232.
- Fisher, R., & Murphy, V. (1995). A pariah profession? Some student perceptions of accounting and accountancy. *Studies in Higher Education*, 20(1), 45-58.
- Flanigan, M. A., Tondkar, R. H., & Coffman, E. N. (1994). The Comparative Development of the Accounting Profession in England, the United States, and Australia: A Sociological Interpretation. *Advances in International Accounting*, 6, 295-316.
- France, A. (2010). *The portrayal of accountants in high profile New Zealand newspapers*. Paper presented at the Auckland Region Accounting Conference (ARA), Manukau Institute of Technology.
- Freidson, E. (1978). *La profesión médica. Un estudio de sociología del conocimiento aplicado*. Barcelona: Ediciones Península.
- Freidson, E. (1984). The Changing Nature of Professional Control. *Annual Review of Sociology*, 10(1), 1-20.
- Friedman, A. L., & Lyne, S. R. (1997). Activity-based techniques and the death of the beancounter. *European Accounting Review*, 6(1), 19-44.
- Friedman, A. L., & Lyne, S. R. (2001). The beancounter stereotype: towards a general model of stereotype generation. *Critical Perspectives on Accounting*, 12(4), 423-451.
- Garcia-Marques, L., & Garcia-Marques, T. (2003). Mal pensa quem não repensa: introdução ao estudo dos estereótipos sociais numa perspectiva cognitiva. In L. Garcia-Marques & T. Garcia-Marques (Eds.), *Os estereótipos e sua influência no processamento de informação*. Lisbon: ISPA.
- Garcia-Marques, L., & Mackie, D. M. (1999). The impact of stereotype-incongruent information on perceived group variability and stereotype change. *Journal of Personality and Social Psychology*, 77(5), 979-990.
- Gomes, L. M. R. (2009). *Os estereótipos associados aos contabilistas e à profissão contabilística: o caso dos alunos de Ciências Económicas e Empresariais*. Unpublished master's thesis in accounting, University of Minho, Braga.
- Gonçalves, C. M. (2007). Análise sociológica das profissões: principais eixos de desenvolvimento. *Sociologia, Revista do Departamento de Sociologia da Faculdade de Letras da Universidade do Porto*, XVII/XVIII, 177-223.
- Goode, W. (1960). Encroachment, charlatanism, and the emerging profession: Psychology, sociology, and medicine. *American Sociological Review*, 25, 902-914.

- Granleese, J., & Barrett, T. F. (1990). The social and personality characteristics of the Irish Chartered Accountant. *Personality and Individual Differences*, 11(9), 957-964.
- Greenwood, E. (1957). Attributes of a profession. *Social work*, 2(July), 44-55.
- Greenwood, E. (1966). The elements of professionalization. In H. Vollmer & D. Mills (Eds.), *Professionalization*. New Jersey: Prenciten-Hall.
- Hakel, M. D., Hollmann, T. D., & Dunnette, M. D. (1970). Accuracy of interviewers, certified public accountants, and students in identifying the interests of accountants. *Journal of Applied Psychology*, 54(2), 115-119.
- Hamilton, D. L., & Gifford, R. K. (1976). Illusory correlation in interpersonal perception: A cognitive basis of stereotypic judgments. *Journal of Experimental Social Psychology*, 12, 392-407.
- Hamilton, D. L., & Rose, T. L. (1980). Illusory correlation and the maintenance of stereotypic beliefs. *Journal of Personality and Social Psychology*, 39(5), 832-845.
- Hanlon, G. (1997). Commercialising the service class and economic restructuring - a response to my critics. *Accounting, Organizations and Society*, 22(8), 843-855.
- Hilton, J. L., & Hippel, W. V. (1996). Stereotypes. *Annual Review of Psychology*, 47(1), 237-271.
- Hines, R. D. (1989). Financial Accounting Knowledge, Conceptual Framework Projects and the Social Construction of the Accounting Profession. *Accounting, Auditing & Accountability Journal*, 2(2), 72-92.
- Hinton, P. R. (2000). *Stereotypes, Cognition and Culture*. Hove: Psychology Press.
- Hoffjan, A. (2004). The Image of the Accountant in a German Context. *Accounting and the Public Interest*, 4, 62-89.
- Holt, P. E. (1994). Stereotypes of the accounting professional as reflected in popular movies, accounting students and society. *New Accountant*, April, 24-25.
- Hopwood, A. G. (1994). Accounting and everyday life: an introduction. *Accounting, Organizations and Society*, 19(3), 299-301.
- Hughes, E. C. (1958). *Men and their work*. Glencoe: Free Press.
- Hung, K. S. (2014). *Perceptions of Accounting and Accountants*. Paper presented at the International Conference on Global Economy, Commerce and Service Science, Phuket, Thailand.
- Hunt, S. C., Falgiani, A. A., & Intrieri, R. C. (2004). The Nature and Origins of Students' Perceptions of Accountants. *Journal of Education for Business*, 79(3), 142-148.
- Hunt, S. C., Intrieri, R. C., Falgiani, A. A., & Papini, M. T. (2009). The Effect Of Gender And Knowledge On Students' Impressions Of Accountants In The Post-Enron Era. *Journal of Business & Economics Research*, 7(5), 1-13.
- Imada, A. S., Fletcher, C., & Dalessio, A. (1980). Individual correlates of an occupational stereotype: A reexamination of the stereotype of accountants. *Journal of Applied Psychology*, 65(4), 436-439.



- INFOPÉDIA. Dicionário da Língua Portuguesa com Acordo Ortográfico [online]. Retrieved 26/02/2016, from <http://www.infopedia.pt/dicionarios/lingua-portuguesa/manga-de-alpaca>.
- Jackling, B. (2002). Are Negative Perceptions of the Accounting Profession Perpetuated by the Introductory Accounting Course? - an Australian Study. *Asian Review of Accounting*, 10(2), 62-80.
- Jacobs, K. (2003). Class Reproduction in Professional Recruitment: Examining the Accounting Profession. *Critical Perspectives on Accounting*, 14(5), 569-596.
- Jacobs, K., & Evans, S. (2012). Constructing accounting in the mirror of popular music. *Accounting, Auditing & Accountability Journal*, 25(4), 673-702.
- Jeacle, I. (2008). Beyond the boring grey: The construction of the colourful accountant. *Critical Perspectives on Accounting*, 19(8), 1296-1320.
- Johnson, T. (1972). *Professions and Power*. London: Macmillan.
- Jones, M. J., & Stanton, P. (2013). *Enron Cartoons: Accounting in the Spotlight*. Paper presented at the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe.
- Jussim, L., Cain, T. R., Crawford, J. T., Harber, K., & Cohen, F. (2009). The unbearable accuracy of stereotypes. In T. D. Nelson (Ed.), *Handbook of prejudice, stereotyping, and discrimination* (pp. 199-227). New York and Hove: Psychology Press.
- Jussim, L. J., McCauley, C. R., & Lee, Y.-T. (1995). Why Study Stereotype Accuracy and Inaccuracy? In Y.-T. Lee, L. J. Jussim & C. R. McCauley (Eds.), *Stereotype Accuracy - Toward Appreciating Group Differences* (pp. 3-27). Washington: American Psychological Association.
- Katz, D., & Braly, K. W. (1933). Racial stereotypes in one hundred college students. *Journal of Abnormal and Social Psychology*, 28, 280-290.
- Klegon, D. (1978). The Sociology of Professions: An Emerging Perspective. *Work and Occupations*, 5(3), 259-283.
- Kronus, C. L. (1976). The Evolution of Occupational Power: An Historical Study of Task Boundaries between Physicists and Pharmacists. *Work and Occupations*, 3(1), 3-37.
- Kunda, Z., & Thagard, P. (1996). Forming Impressions From Stereotypes, Traits, and Behaviors: A Parallel-Constraint-Satisfaction Theory. *Psychological Review*, 103(2), 284-308.
- Kyriacou, O. (2004). *Of egotistical adding machines, bean counters and lion tamers: exploring representations of accountants in films*. Paper presented at the Fourth Asia Pacific Interdisciplinary Research in Accounting Conference, Singapore.
- Larson, M. S. (1979). *The Rise of Professionalism: A Sociological Analysis*. Berkeley, Los Angeles and London: University of California Press.
- Lee, T. A. (2010). Social closure and the incorporation of the Society of Accountants in Edinburgh in 1854. *Accounting, Business & Financial History*, 20(1), 1-22.

- Lee, Y.-T., Albright, L., & Malloy, T. E. (2001). Social Perception and Stereotyping: An Interpersonal and Intercultural Approach. *International Journal of Group Tensions*, 30(2), 183-209.
- Lippmann, W. (1922). *Public opinion*. New York: Macmillan.
- Lizuka, Y., Patterson, M. L., & Matchen, J. C. (2002). Accuracy and Confidence on the Interpersonal Perception Task: A Japanese-American Comparison. *Journal of Nonverbal Behavior*, 26(3), 159-174.
- Macdonald, K. M. (1985). Social Closure and Occupational Registration. *Sociology*, 19(4), 541-556.
- Macdonald, K. M. (1995). *The Sociology of the Professions*. London: Sage Publications.
- Magon, A., & France, A. (2012). *Current portrayal of accountants in movies in New Zealand*. Paper presented at the Engage, Enhance, Educate: New Zealand Applied Business Education Conference, Applied Business Education, Hamilton, New Zealand.
- Marriott, P., & Marriott, N. (2003). Are we turning them on? A longitudinal study of undergraduate accounting students' attitudes towards accounting as a profession. *Accounting Education: An International Journal*, 12(2), 113-133.
- McCall, G. J. (2003). Interaction. In L. T. Reynolds & N. J. Herman-Kinney (Eds.), *Handbook of symbolic interactionism* (pp. 327-348). Walnut Creek, CA: Alta Mira Press.
- McKinstry, S. (1997). Status Building: Some Reflections on the Architectural History of Chartered Accountants' Hall, London, 1889-1893. *Accounting, Organizations and Society*, 22(8), 779-798.
- Miley, F., & Read, A. (2012). Jokes in popular culture: the characterisation of the accountant. *Accounting, Auditing & Accountability Journal*, 25(4), 703-718.
- Miranda, G. J., Leal, E. A., Medeiros, C. R., & Lemes, S. (2015). Social Representations of College Applicants: (Re)Constructing the Stereotype of Accounting Professionals. *Advances in Scientific and Applied Accounting*, 8(1), 20-38.
- Neves, J. (2001). Personalidade, percepção e aprendizagem. In J. M. C. Ferreira, J. Neves & A. Caetano (Eds.), *Manual de Psicossociologia das Organizações* (pp. 221-254). Lisbon: McGraw-Hill.
- Parker, L. D. (1999). *From brown cardi to gold Gucci: Progressing the profession's image in the new millennium*. Adelaide: South Australia CPA Congress.
- Parker, L. D., & Warren, S. (2013). *The Presentation of the Self and Professional Identity: Countering the Accountant's Stereotype*. Paper presented at the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe.
- Poullaos, C. (2009). Professionalisation. In J. R. Edwards & S. P. Walker (Eds.), *The Routledge Companion to Accounting History* (pp. 247-273). New York: Routledge.
- Ramirez, C. (2001). Understanding social closure in its cultural context: accounting practitioners in France (1920-1939). *Accounting, Organizations and Society*, 26(4-5), 391-418.

- Richardson, P., Dellaportas, S., Perera, L., & Richardson, B. (2015). Towards a conceptual framework on the categorization of stereotypical perceptions in accounting. *Journal of Accounting Literature*, 35, 28-46.
- Robert, R. (1957). The Accountant in Literature. *Journal of Accountancy*, 103(3), 64-66.
- Rodrigues, L. L., Gomes, D., & Craig, R. (2003). Corporatism, Liberalism and the Accounting Profession in Portugal since 1755. *Accounting Historians Journal*, 30(1), 95-128.
- Rodrigues, M. L. (1997). *Sociologia das Profissões*. Oeiras: Celta Editora.
- Rookes, P., & Willson, J. (2000). *Perception: theory, development and organisation*. New York: Routledge.
- Roslender, R. (1992). *Sociological perspectives on modern accountancy*. London: Routledge.
- Roth, J. A. (1974). Professionalism : The Sociologist's Decoy. *Work and Occupations*, 1(1), 6-23.
- Shackleton, V. (1980). The accountant stereotype: myth or reality. *Accountancy*, November, 19-20.
- Shaffir, W., & Pawluch, D. (2003). Occupations and professions. In L. T. Reynolds & N. J. Herman-Kinney (Eds.), *Handbook of symbolic interactionism* (pp. 893-913). Walnut Creek, CA: Alta Mira Press.
- Siegel, G. (2000). The image of corporate accountants. *Strategic Finance*, 82(2), 71-72.
- Smith, D., & Jacobs, K. (2011). "Breaking up the sky": The characterisation of accounting and accountants in popular music. *Accounting, Auditing & Accountability Journal*, 24(7), 904-931.
- Smith, G. S. (2014). The Accountant Stereotype: Positive or Negative? Retrieved 07/02/16 Available at SSRN: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2422998](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2422998).
- Smith, M., & Briggs, S. (1999). From bean-counter to action hero: changing the image of the accountant. *Management Accounting*, 77, 28-30.
- Snyder, M., Tanke, E. D., & Berscheid, E. (1977). Social Perception and Interpersonal Behavior: On the Self-Fulfilling Nature of Social Stereotypes. *Journal of Personality and Social Psychology*, 35(9), 656-666.
- Stacey, N. A. H. (1958). The Accountant in Literature. *Accounting Review*, 33(1), 102-105.
- Stangor, C., & Schaller, M. (1996). Stereotypes as Individual and Collective Representations. In C. N. Macrae, C. Stangor & M. Hewstone (Eds.), *Stereotypes and Stereotyping* (pp. 3-37). New York: Guilford Press.
- Velayutham, S., & Rahman, A. (2000). Towards market differentiation in the accounting profession: The case of Australia and New Zealand. *Critical Perspectives on Accounting*, 11(6), 691-711.
- Walker, S. P. (1995). An Early Challenge to the Accountant Stereotype? The Accountant as Hero in Late Victorian Romantic Fiction. *The Accounting Historians Notebook*, Fall, 13-14; 32.

- Walker, S. P. (2000). Benign sacerdotalist or pious assailant. The rise of the professional accountant in British management. *Accounting, Organizations and Society*, 25(3), 313-323.
- Wells, P. (2015). Looking in the mirror. *Pacific Accounting Review*, 27(4), 486-507.
- Wessels, P., & Steenkamp, L. (2009). An investigation into students' perceptions of accountants. *Meditari Accountancy Research*, 17(1), 117-132.
- West, B. P. (1998). Exploring professional knowledge: the case of accounting. *Journal of Sociology*, 34(1), 1-22.
- West, B. P. (2001). On the social history of accounting: The bank audit by Bruce Marshall. *Accounting History*, 6(1), 11-30.
- Wilensky, H. (1964). The Professionalization of Everyone. *American Journal of Sociology*, 70, 45-65.
- Willmott, H., & Sikka, P. (1997). On the commercialization of accountancy thesis: a review essay. *Accounting, Organizations and Society*, 22(8), 831-842.
- Yapa, P. W. S. (2006). Cross-border competition and the professionalization of accounting: the case of Sri Lanka. *Accounting History*, 11(4), 447-473.
- Zalkind, S., S. , & Costello, T. W. (1962). Perception: Some Recent Research and Implications for Administration. *Administrative Science Quarterly*, 7(2), 218-235.
- Zebrowitz, L. A. (2009). *Social perception*. Berkshire: Open University Press.
- Zelinschi, D. (2009). Legitimacy, expertise and closure in the Romanian accountant's professional project, 1900-16. *Accounting History*, 14(4), 381-403.

**Second essay** - The social perception of accountants portrayed in the 19th century Portuguese realistic literature: *An English Family* and *The Idiosyncrasies of a Young Blonde Woman*

---



**The social perception of accountants portrayed in the 19<sup>th</sup> century Portuguese realistic literature: *An English Family* and *The Idiosyncrasies of a Young Blonde Woman***

**Abstract**

**Purpose:** This study explores the portrait of accountants in popular culture by examining Portuguese realistic literature from the second half of the 19<sup>th</sup> century.

**Design/methodology/approach:** Two popular literary works – *Uma Família Inglesa* (1867) [An English Family] and *Singularidades de uma Rapariga Loura* (1873) [The Idiosyncrasies of a Young Blonde Woman] – were examined through a qualitative content analysis.

**Findings:** The findings show a professional stereotype close to the *traditional accountant* stereotype notwithstanding the ability for business, giving support to the fact that specific social and cultural settings influence the social construction of the image of accountants. The study highlights the existence of an occupation colonized by people with a lack of theoretical knowledge, but capable of promoting upward social mobility, not beyond the lower bourgeoisie. It underlines the perception of the accountant as: the minimalist man; the financial manager; the servant of the capitalist; the unadventurous practitioner; and the sentimental bookkeeper.

**Originality/value:** By bringing to the literature evidence from a small country in continental Europe, Portugal, in a time of social transformations anchored on *Liberalism* ideals, this study contributes to a better understanding of the perceived role of accounting and the social positioning of accountants in different social, economic, political and cultural contexts. Importantly, the study proposes a taxonomy for content analysis that can be used and developed by future researches in this area.

**Keywords:** Accountants, Stereotype, Popular culture, Popular literature, Fiction, Profession, Portugal, Literary realism

**Introduction**

The study of social perceptions about professional groups has emerged as a critical research area (Lee, Albright, & Malloy, 2001), paying considerable attention to occupational stereotypes (e.g., Glick, Wilk, & Perreault, 1995; King, Mendoza, Madera, Hebl, & Knight, 2006; Lassonde & O'Brien, 2013), a fact that has also concerned accounting researchers (e.g., Carnegie & Napier, 2010; Jeacle, 2008; West, 2001). This kind of study can enhance the understanding of accounting's role in society (Carnegie & Napier, 2010), which might

be seen as culturally influenced, depending on the perception shared in a culture. In fact, everyday life is filled with many patterns of culturally constructed behaviour (Vaughn, 2010). As pointed out by Hopwood (1994, p. 301):

(...) accounting becomes more influential in everyday affairs, it is important for us to have a greater insight into the processes through which that influence is created and sustained. The tethering of accounting to the realm of the everyday becomes a significant area for study.

The social perception of accountants has been mostly analysed in the Anglo-American world, where the professionalization process was successfully started in the middle of the 19<sup>th</sup> century through the members' endeavours of the occupation (Poullaos, 2009). With the present work it is intended to explore the Portuguese case, a small country in continental Europe where accountancy professionalization had its own trajectory substantially marked by state interventions (Poullaos, 2009; Rodrigues, Gomes, & Craig, 2003). It is expected that this context helps to understand how the image of accountants is perceived in specific cultural settings and what role it plays in accounting domains.

In Portugal the accounting occupation has a long history, but there were several attempts until the achievement of the status of profession, which was obtained only in the second half of the 20<sup>th</sup> century through the creation of one professional body by the state responsible for the establishment of the profession (Rodrigues et al., 2003). To the time of this study, the social perception of Portuguese accountants is little explored, with a focus to date only on students' perceptions (Gomes, 2009). This study intends to enrich the literature on the stereotypes of accountants by adding knowledge about the social construction of the image of accountants in a context outside the Anglo-American world at a time of economic development where no professional organization existed. It will help to understand the role of accounting in different cultures and situations.

Centered on Portugal within the second half of the 19<sup>th</sup> century, a period of social transformations, characterized by significant social, economic, political and cultural changes, this study examines, through a qualitative content analysis, the image of accountants portrayed by a novel – *Uma Família Inglesa* [An English Family] by *Júlio Dinis* and a short story – *Singularidades de uma Rapariga Loura* [The Idiosyncrasies of a Young Blonde Woman] by *Eça de Queirós*. This analysis aims to answer the call for research considering accounting in the field of popular culture made by Jeacle (2012), which remains understudied notwithstanding Hopwood's (1994) call for attention to the importance of studying the role of accounting in everyday affairs. This work makes use of two popular



cultural products (DiMaggio, 1987; Johnson, 1986-1987; Watt, 1957) which have power to disseminate and share tacit knowledge of the human experience, reflecting and influencing the social perception of accounting and its players. Indeed, “individual thoughts, feelings, and behaviours influence cultural norms and practices and vice versa” (Vaughn, 2010, p. 2). As a result, such perception is closely linked with the recognition of the importance of accounting by the society through which this discipline is constructed (Potter, 2005).

Accounting research has observed an increase in the number of studies which make use of fictional sources since the 1990s, which has been particularly fruitful in the last 10 years (e.g., Beard, 1994; Czarniawska, 2008, 2012; Dimnik & Felton, 2006; Evans, 2009; Evans & Fraser, 2012; Maltby, 1997; Rutterford & Maltby, 2006; West, 2001). As Evans and Fraser (2012) point out, the use of fiction became well-established in accounting research. However, few contributions have drawn on contexts outside the Anglo-American world. The present research aims to extend this body of work, by exploring 19<sup>th</sup> century Portuguese realistic literature, which fits into a global stream generally understood as an “objective representation of contemporary social reality” (Wellek, 1961, p. 7). To enhance the growing body of this literature, providing an analysis contextualized by the historical data including the literary stream adjacent to the literary works examined, is another expected contribution. This contextualization allows for a better understanding of the narratives and their function as a social product. Especially, in studies of this kind, it provides a frame for interpreting the image of accountants portrayed as a desired one or as one reflected by a stereotyping process.

The remainder of this paper is structured as follows. The next two sections approach fiction as a suitable source in accounting history research and present a brief outline about stereotypes in general and the literature review of previous research on accountant stereotypes. There follows an overview of the Portuguese social, economic, political and cultural context in the second half of the 19<sup>th</sup> century, a period in which the sources of this work were developed. The section thereafter focuses on presenting the authors, their work and a concise characterization of the literary stream to which they belong. The sources are described in the following section where the plots of the stories are also summarized which is followed by the research method section. The findings of the study are then presented and discussed and a final section provides the concluding comments.

## **Fiction as a source in accounting history**

Although primary archives and contemporary documentation have been used as the main sources, as analysed by Napier (2006), other sources were and could be valuable in providing insights for accounting history research as, for instance, Carnegie and Napier (1996), Napier (2006) and Walker (2008) addressed. Within the written communicative evidence, popular literature is a source pointed out by Fleischman, Mills and Tyson (1996) whose relevance is also highlighted by Buckmaster and Buckmaster (1999, p. 113):

... if knowledge of the culture and the role and position of accounting within that culture are important for understanding the development of accounting in an era, then literature in which accounting or business is an element can contribute substantively to that understanding.

In fact, while popular literature may be seen as an alternative source (Walker, 2008), it is viewed by many scholars as an important foundation in accounting history (e.g., Czarniawska, 2012; Evans & Fraser, 2012; McKinstry, 2009). Indeed, it can portray the practices of its era (Czarniawska & Rhodes, 2006), providing a picture from the past where the places and the real lives of the ancient people are portrayed – “how they thought and felt, their attitudes and values, the way they looked at life” (Neuburg, 1977, p. II). Within this scope it is possible to find not only articles from newspapers and magazines dealing with current subjects, but also fictional texts like poetry and novels. As Cetina (1994, p. 5) points out, fiction can be seen as a “routine aspect of social life”. Consequently, one might consider it as a social and cultural product (DiMaggio, 1987; Johnson, 1986-1987; Watt, 1957). Within this perspective DeVault (1990, p. 887), taking into account specifically the case of the novel, highlights that:

...many sociologists of literature and some literary critics, recognizing that cultural works are produced in social context, have argued that novels can be taken as sociological data and used as indicators of prevailing attitudes and social relations.

In fact, novels can be seen as a historical picture of reality in its economic, social and political dimensions, as it was perceived by their authors (Czarniawska, 2009, 2012; Czarniawska & Monthoux, 1994; Evans & Fraser, 2012; Evans, 2004; Rutterford & Maltby, 2006). Frequently, these literary products portray the everyday life of a particular place and time by mimicking human experiences (Czarniawska, 2012; Watt, 1957). Thus, novels may provide insights about the complex world and, consequently, their potential to offer relevant contributions to accounting history is recognized (Evans & Fraser, 2012; Jeacle, 2012; Rutterford & Maltby, 2006). Such novels are indeed valuable sources especially because

they may fill the gap when a specific phenomenon in a given time is no longer observable (Chan, Lew, & Tong, 2001).

Therefore, the use of sources that are alternative to the more traditional ones in accounting history research, included also within the scope of popular culture, is often needed because in some cases the evidence does not exist elsewhere. Such a field of study has much to obtain from those sources (Jeacle, 2012) and, specially, from the novels which may provide historical information about the life of organizations and their players (Czarniawska, 2008; Czarniawska & Monthoux, 1994; Evans, 2009; Sliwa & Cairns, 2007). The fact is that “different perceptions of accounting, business and economic conditions are reflected in culture, in art, and in particular in literature” (Evans, 2009, p. 170). Consequently, novels might allow for a more detailed understanding of the social, economic and political practices and processes (Czarniawska & Monthoux, 1994; Evans & Fraser, 2012).

The construction of fictional characters often arises from cultural information available to the author who portrays the images of these characters (Czarniawska, 2004) and, many times, uses fiction as a vehicle to ask and to alert the society, as well as, to disseminate a culture (Evans, 2004; Morris, 2003; Watt, 1957). As Czarniawska (2012) argues, these literary products have potential to shape people’s behaviour because they may have an educational role (Czarniawska & Monthoux, 1994), showing images which are not new nor indifferent to common people (Czarniawska, 2004) and which can be seen as shared within a culture (Hinton, 2000). However, fiction does not present any specific individual’s overall or specific experience (Stone, 2001). As a result, it can make everything visible, which includes the real practices, beliefs and taboos like unethical issues (Stone, 2001). Such reality makes novels an important source to study, for instance, the perception about groups because they can be portrayed without any constraints. Accordingly, in accounting research they can enrich the knowledge of the social perception of accounting and of accountants (Boys, 1994; Walker, 2008).

### **Stereotypes and previous research on accountant stereotypes**

“Stereotypes are a special case of interpersonal perception” (Snyder, Tanke, & Berscheid, 1977, p. 657). According to Kunda and Thagard (1996, p. 284) “stereotypes refer to membership in social categories such as sex, race, age or profession that are believed to be associated with certain traits and behaviors”. Garcia-Marques and Mackie (1999) relate stereotypes to an image about certain groups with typical characteristics which socially

represent them, a fact that makes communication easier, since it is understood that the content of the 'label' is shared knowledge. This image includes physical and psychological characteristics (Hinton, 2000). It is not exempt from social judgments (Hinton, 2000) and its dissemination occurs through different forms of communication (Hinton, 2000, pp. 25-26). The generalization is an important facet of them (Hinton, 2000; Stangor & Schaller, 1996), which implies that all members of a given group are perceived according to the same image. For example, Cobbs (1976), referring to the lack of technical knowledge of certain accountants, highlighted the damaging effects to all profession if some errors were made by some members. Hence, the stereotyping process results not only from direct interpersonal relations but also from the social values shared by people within a culture (Hinton, 2000; Lizuka, Patterson, & Matchen, 2002; Stangor & Schaller, 1996), since "stereotypes are both individual and cultural phenomena" (Stangor & Schaller, 1996, p. 4).

In accounting, according to Hopwood (1994), the images created by society about the discipline and its players are dynamic and such dynamism is influenced by the social and institutional practices showed by the media. As Hopwood (1994, pp. 299-300) highlighted "humour, advertising images, and journalistic representations can all be involved in the construction of specific and changing accounting identities".

In fact, research concerned with accountant stereotypes is not a new one and this phenomenon has been analysed under different perspectives and methods, appealing to different sources of perception, which has mostly come from the Anglo-American world. Accordingly, one first group includes works on students' perception of accountants (Aranya, Meir, & Bar-Ilan, 1978; Coate, Mitschow, & Schinski, 2003; Cory, 1992; Fisher & Murphy, 1995; Gomes, 2009; Hunt, Falgiani, & Intrieri, 2004; Hunt, Intrieri, Falgiani, & Papini, 2009; Marriott & Marriott, 2003; Wessels & Steenkamp, 2009), accountants' perceptions (Bedeian, Mossholder, Touliatos, & Barkman, 1986; Granleese & Barrett, 1990), and others which look at the perceptions of both simultaneously (Hakel, Hollmann, & Dunnette, 1970; Imada, Fletcher, & Dalessio, 1980). In addition, DeCoster and Rhode (1971) drew upon employees, managers and partners of CPA firms, and Friedman and Lyne (1997) were concerned with the accountants and operational managers' perceptions. More recently, Parker and Warren (2013) brought to the literature the accountants' perspectives at the micro level, drawing on unstructured photo-driven interviews.

One second group is comprised of works which study the accountant stereotype through the cinema (Beard, 1994; Dimnik & Felton, 2006; Felton, Dimnik, & Bay, 2008; Holt, 1994; Kyriacou, 2004; Magon & France, 2012; Smith & Briggs, 1999), recruitment material (Jeacle, 2008), humorous material (Bougen, 1994; Jones & Stanton, 2013; Miley & Read, 2012), popular music (Jacobs & Evans, 2012; Smith & Jacobs, 2011), and popular literature. This last one includes studies of press material (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Cobbs, 1976; Ewing, Pitt, & Murgolo-Poore, 2001; France, 2010; Friedman & Lyne, 2001; Hoffjan, 2004), literary fiction (Boys, 1994; Evans & Fraser, 2012; Robert, 1957; Stacey, 1958; Walker, 1995; West, 2001), and books on financial scandals (Carnegie & Napier, 2010).

From such a body of literature accountants appear as a stereotyped professional group whose image is not attractive. The characterization has been linked to the type of work and to the development of the profession (Bougen, 1994; Carnegie & Napier, 2010), with the change of title from bookkeeper to accountant (Fisher & Murphy, 1995). This change failed, however, in transforming the stereotype, since the new word has been perceived under the same image (DeCoster & Rhode, 1971; Friedman & Lyne, 2001).

In fact, according to Bougen (1994), the accountant stereotype includes a set of personal characteristics taken from the early type of work developed by bookkeepers and auditors, which had a mechanistic nature rather than an interpretative one (Fisher & Murphy, 1995). The special features of the “accountant-bookkeeper and accounting-bookkeeping relationships” (Bougen, 1994, p. 326) present themselves as a historical legacy to the accountant, whose early stereotype, known as *traditional accountant* (Carnegie & Napier, 2010), was described by Bougen as a dull, boring, unimaginative, conservative, methodical and impartial man. Thus, despite the unfriendly picture it seems that the early professional image is not entirely bad, given the impartiality and the ability to systematize the work reported.

Friedman and Lyne (1997) when looking into management accountants, also found a stereotype, labelled as *beancounter*, linked to the above cited relationships, where the nonexistence of management skills is clear. According to Warren and Parker (2009), this stereotype is the most popular image of the accounting profession<sup>1</sup>, which Friedman and Lyne (1997, p.20) describe as “an accountant who produces financial information which is regarded as of little use in efficiently running the business and, as a result, its production has

become an end in itself". Such perspectives do not seem to be well aligned with the history of the professionalization of accounting, since members of early professional bodies in Scotland are depicted as a professional elite and socially well positioned (Jacobs, 2003; Poullaos, 2009). Indeed, according to Jackling (2002) there is evidence that at first the work of the professionals generated a positive image linked to qualification, precision, honesty and confidentiality. This portrait, however, did not develop positively in all its dimensions, with Bougen (1994) suggesting that the profession did not have the capacity to control the stereotype construction process.

According to Hopwood (1994), the overlap of new features related to the link between accountant-businessman, such as intelligence and creativity (Kyriacou, 2004), have weakened the derogatory image. Siegel (2000) and Friedman and Lyne (1997) support this point of view, having the latter concluded that the label *beancounter* disappears when the accountant's focus moves to management activities. This label, however, did not disappear, as it is demonstrated by Friedman and Lyne (2001), keeping alive its imagery (Parker & Warren, 2013). Jackling (2002) also points out the mutation of the accountants' role, highlighting that their activities implies a new set of skills allowing their participation in the management of companies, but it is not believed that this shift will be quickly incorporated into the social perception, maybe due to the common inability of new information to counter initial negative characteristics (Parker & Ritson, 2005).

Carnegie and Napier (2010) summarized the stereotypes of accountants in *traditional accountant* and *business professional*, terms introduced by Parker (1999). The first is linked to accounting as a profession and the second, a contemporary one, to accounting as an industry (Willmott & Sikka, 1997), having both negative and positive nuances. The inherent evolution arises from a shift in the accountants' focus, traditionally concentrated on serving the public interest which at the present is mainly directed to satisfying the client. As Carnegie and Napier (2010, p. 374) state:

The *traditional accountant* stereotype is mobilized almost in nostalgia for a time when accountants may have been boring but could be relied on to be upright, independent and respectable (...). On the other hand, the *business professional*, seeking to please the client, is shown to create serious concerns about the accounting profession's integrity and competence.

From the findings of Hunt et al. (2009) and Wessels and Steenkamp (2009) emerge, nevertheless, the idea that at least a part of society still recognizes the accountant through the traditional stereotype. The students surveyed report a positive view of the accountants'

competence but a negative one about their social endowments. Parker and Warren (2013) go beyond and reveal its persistence at the global level and the accountants' individual engagement in counteracting it. Thus, although there is possible bias in the accountants' social images (Davidson & Etherington, 1995; DeCoster & Rhode, 1971; Shackleton, 1980), the literature tends to mainly show a negative stereotype, which does not seem to have been dismissed or overlooked by the profession, rather attempts were undertaken to bring about social reposition of accountants (Carnegie & Napier, 2010; Ewing et al., 2001; Friedman & Lyne, 2001; Jeacle, 2008).

### **Historical background**

Accounting as a social practice (Burchell, Clubb, & Hopwood, 1985; Hopwood, 1983; Miller, 1994; Walker, 2008) interacts with its social and cultural contexts from which emerge and develop accounting identities. Thus, accounting and the portrait of accountants provided by the sources of this work need to be interpreted in the light of the wider local setting to which they belong - the second half of 19<sup>th</sup> century Portugal. This period was marked by struggles, having Portugal experienced a meaningful progress in political, economic, social and cultural strands (Marques, 1995; Serrão, 1986).

In the middle of the 19<sup>th</sup> century, Portugal was a poor country with the people mostly uneducated (Mendes, 1998) where the lower social classes were still subjugated to the higher classes (Vaquinhas & Cascão, 1998). The liberal government had an active economic role. Commerce and industry were promoted, with the improvement of both the road network and economic dynamism as the factors which led the Portuguese people to concentrate in Oporto and Lisbon (Serrão, 1986), cities where a significant presence of foreign businessmen, namely from England, was noticeable (Vaquinhas & Cascão, 1998). Notwithstanding this vitality, Portugal did not reach international development levels due to political crises, the subjugation to external finances (Serrão, 1986), as well as due to the lack of qualified human resources and debilities in education and research institutions (Mendes, 1998).

At the time, commercial houses were an important adornment in the scenario of economic life, and the office was understood to be “the commercial home of the merchant” (Borges, 1856, p. 149). According to Borges (1856), it was in these offices that all business management was carried out, in which the assiduity and the care with the management tasks, including bookkeeping, were valuable aspects for the public perception of the economic and financial health of a company. These “treasures” (the offices) were many times maintained

by the “right-hand man of the boss” - the bookkeeper (Pereira, 2001, p. 131). According to Pereira (2001, p. 131, italics in the original), bookkeepers assumed ‘the role of “*financial managers*”’ and were a distinct player in the commercial arena due to their knowledge of bookkeeping and the many tasks they embraced in commerce. Mendonça (1823) focused on the accountants’ qualities and highlighted activities like making payments and receipts, establishing sales contracts and other negotiations. In fact, Borges (1856) emphasized their trustworthiness as a condition to business success since they knew all about the business of the company in which they worked.

The economic growth led to the proliferation of companies and with it emerged the need for regulation to organize and to facilitate the commercial activities (Marques, 1995). Many laws were issued and the new Commercial Code of 1888 brought deregulation to accounting practice, eliminating the need, established by the Commercial Code of 1833, for public registration of accountants, called *guarda-livros* [bookkeepers]<sup>2</sup> at that time (Rodrigues et al., 2003). Accounting practice became accessible to anyone, regardless of their skills. This deregulation can be seen as reflective of a widespread commercial culture obtained by the authorities through their experience of life, since “our experiences with the environment shape our perception by creating perceptual sets” (Vaughn, 2010, p. 81). Indeed, Sá (1889), in a severe criticism to some parts of the new Commercial Code, highlighted that the new text of the article which suppressed the need for registration of bookkeepers was more consistent with reality. According to him, previous regulation “had always been a dead letter, because the merchant, charging someone with doing the bookkeeping, never considered himself to be forced to grant special authorization for this purpose. [...] At the registry of the Commerce Court I believe there is no single record of such authorizations” (Sá, 1889, p. 46).

According to Vaquinhas and Cascão (1998), the liberal movements of the time also created conditions for the evolution of the society in relation to the behavior of the different social strata, in which the rise of the bourgeoisie was a remarkable aspect linked to the development of capitalism. This group, by “taking projects and specific values became an acculturation pattern for other groups” (Vaquinhas & Cascão, 1998, p. 380). In Oporto the big bourgeoisie was residual and mainly linked to wine merchants, many of them from England. It was in Lisbon that such a group, represented by bankers and by the great businessmen, was mostly found at the top of the socioeconomic life (Vaquinhas & Cascão, 1998). There was another bourgeois class, the intellectual one, namely lawyers, doctors, engineers, teachers and



writers, who had an outstanding place in society and contributed to shaping public opinion through their writings and conferences (Vaquinhas & Cascão, 1998). At that time “the way of life and the cultural level, the personal merit, fortune and the belonging to a well-known family or a certain milieu were elements of social recognition” (Vaquinhas & Cascão, 1998, p. 386).

It was in this context that the authors developed the literary works under analysis in this study. Next, the authors, their work and a concise characterization of the literary stream to which they belong are presented. The sources and the plots of the stories are described in the following section.

### **Júlio Dinis and Eça de Queirós**

*Júlio Dinis* and *Eça de Queirós* are both renowned popular Portuguese writers from the second half of the 19<sup>th</sup> century with realistic approaches. Notwithstanding *Eça* being the best known Portuguese realist (Cidade, 2004; Coleman, 1980), *Dinis* played a seminal role in Portuguese *Realism* (Dâmaso, 1883-1884; Ribeiro, 1994; Saraiva, 1996), publishing *An English Family* - the first well-developed Portuguese novel within this stream (Saraiva, 1996).

*Modern Realism* emerged in the 19<sup>th</sup> century (Hill, 2009; McDonagh, 2010; Morris, 2003), within an “international artistic movement” (Bowlby, 2010, p. xv), from a reaction against the idealistic trend of *Romanticism* (Habib, 2005; Jesus, 1997). It was anchored in Descartes and Locke and was built upon the premise “that truth can be discovered by the individual through his senses” (Watt, 1957, p. 12). The observation and analysis of the contemporary life assume a critical role (Jesus, 1997), given that this literary stream is linked to positivism in its conceptual origin (Levine, 2010; Ribeiro, 1994). As a result, *Realism* is generally understood as an “objective representation of contemporary social reality” (Wellek, 1961, p. 7), with places and characters taken from everyday life through empirical rules (Habib, 2005; Morris, 2003) to make the accuracy of the representation possible, which is the main objective (Habib, 2005). When mimicking reality, it presents to the readers a particular social environment able to awaken the recognition of verisimilitude (Morris, 2003). Further, “Realism is didactic, moralistic, reformist” (Wellek, 1961, p. 16), given that the characters are presented as *social types* (Wellek, 1961) with extensive portraits that show the nature of personality and character (Williams, 2010).

*Dinis's* and most of *Eça's* works show such a realistic spirit. As Abreu (2010) highlights, *Dinis*, with a pedagogical concern, drew on everyday life of the time, portraying Portuguese society through astute observation (Carvalho, 2010; Sampaio, 1966). It is possible to identify social criticism, calling, namely, for sociopolitical evolution and the verisimilitude of characters (Abreu, 2010; Stern, 1972). Accordingly, *Dinis's* work "constitutes a sociological document about the new Portugal born from the economic and political transformations of liberalism" (Silva, 1999, p. 13), which began in *Dinis's* adolescence. He was born in 1839, lived in Oporto and died in 1871 due to tuberculosis (Carvalho, 2010; Lima, 1989; Stern, 1972). *Dinis* belonged to the Oporto bourgeoisie and was part of the intellectual life of the city and to a certain extent of the commercial life too (Leite, 2010; Lima, 1989). His father was a doctor (Leite, 2010; Lima, 1989; Silva, 1999) and his mother was of British ancestry. The author received a good education marked by British tradition, given that his childhood was mostly spent with his maternal grandparents (Carvalho, 2010). He studied Latin, French and English (Lima, 1989; Silva, 1999; Stern, 1972), concluded secondary school at fourteen and between 1853 and 1856 studied mathematics and other sciences at Oporto Polytechnic. In 1856, he entered the Oporto School of Medicine, where he had a bright journey and graduated in medicine in 1861 (Lima, 1989; Silva, 1999; Stern, 1972). Due to his illness, *Dinis* never practiced medicine; and the positions he took at the School of Medicine as professor and others had a short duration (Leite, 2010; Lima, 1989).

*Dinis's* published work includes poems, play scripts, tales and novels, appearing at the time in newspapers, magazines and by different publishers (Lima, 1989; Stern, 1972), enduring over time (see Stern, 1972). His earlier contact with the English language and culture allowed him to read the works of English novelists (Carvalho, 2010; Stern, 1976) which already had a realist trend and emphasized psychological aspects of characters (Lima, 1989). He also read the French writer Balzac whose work is known as being strongly realistic (Lima, 1989; Stern, 1972). However, the noticeable references in his work are to British authors, such as: "Richardson, Fielding, Sterne, Goldsmith, George James, Thackeray and Dickens" (Stern, 1976, p. 63), with Dickens' work as the main influence on his realistic approach (Stern, 1972). *Dinis's* work sometimes is also linked with romanticism due to the optimistic solutions found by the author to the problems of society (Lima, 1989). Nevertheless, as Stern (1972) points out, *Dinis* could not create novels contrary to his beliefs. The author himself, by attacking the novel of *imagination*, advocates the writing of the novel based on reality, by saying that:

The truth seems to me to be the essential tribute of the novel well understood, truth on the descriptions, truth on the characters (...) The dialogue, mainly, should not move away from the language spoken at the time when the author writes, at risk of dissipating the prestige of truth on narrative. (...) [the characters should have] their own individual character, character taken and study in real life. (Dinis, n.d., pp. 33-35)

*Eça*'s realistic work also shows such features but without avoiding crossing moral borders, a fact that led his earlier ventures in *Realism* to be marked by national censure (Ribeiro, 1994). He left an extensive body of work closer to the French realistic approach (see, for example, Morris, 2003 for a distinction between French and British Realism), which in part has been translated into several languages and adapted to the cinema. He was a descendant of the educated bourgeoisie (Machado, 1986; Saraiva & Lopes, 1979), and was born in 1845 in the north of Portugal before his parents' marriage (Machado, 1986; Saraiva, 1996; Saraiva & Lopes, 1979). Because of this, he was not welcomed by his parents who sent him to a boarding school in Oporto, city where they lived with his brothers (Machado, 1986). This rejection is considered by many as having influenced his literary work, given the author's engagement in highlighting social problems most of the times with irony, which was aligned "with uncontested realism" (Saraiva & Lopes, 1979, p. 979). In 1861 he went to the University of Coimbra, where he finished his degree in law in 1866 (Machado, 1986; Saraiva, 1996; Saraiva & Lopes, 1979) and developed his literary vein, joining a group of intellectuals, later known as *Generation of the 1870* (Machado, 1986).

*Eça* read several authors like Almeida Garrett, Shakespeare, Heine, Victor Hugo, Michelet, Gérard de Nerval, Baudelaire, Proudhon, Taine, Flaubert and Zola (Machado, 1986; Saraiva, 1996), having his introduction into the literary world begin with publications in the newspaper *Gazeta de Portugal* in 1866-1867 (Machado, 1986; Saraiva, 1996). Beyond literature, *Eça*'s occupations included a failed attempt as a lawyer in Lisbon, the administration of *Leiria* City Hall and after these, in 1872, he embraced a diplomatic career, which commenced in Havana and ceased in Paris where he died in 1900 (Machado, 1986; Saraiva, 1996). As Mónica (2006) emphasizes, the diplomatic occupation was used to ensure his subsistence and to proceed with freedom in his writings without concerns about the commercial part linked to satisfying "the tastes of an ignorant nation" (p.13). Realistic novels, seen as "documentaries of the Portuguese social life", are *Eça*'s most recognized work (Saraiva, 1996, p. 242), however he was also involved with *Romanticism* before and after his engagement with *Realism* (Ribeiro, 1994). Three phases are generally identified in his work (Ribeiro, 1994; Saraiva, 1996). The first, when the author constructed texts without

plot – poems in prose; the realist phase which began with his participation in *The Casino Conferences* in 1871, starting a new literary direction based on “a campaign against the evils of the Portuguese society” (Ribeiro, 1994, p. 185); and the third which was announced by the work *O Mandarin* [The Mandarin] (1880), where scientific criteria were abandoned in favor of fantasy.

### **“An English Family” and “The Idiosyncrasies of a Young Blonde Woman”**

*An English Family*<sup>3</sup> by Júlio Dinis and *The Idiosyncrasies of a Young Blonde Woman*<sup>4</sup> by Eça de Queirós can be seen as valuable in capturing insights for accounting research in the field of popular culture and in the realm of the everyday (Jeacle, 2012). They were the sources selected<sup>5</sup> to underpin this investigation, given their portraits of accounting players in a period of social transformations anchored on *Liberalism* ideals in which popular literature had a commitment to reflecting real society and tried to have an active role in public opinion. Specially, and since the bookkeepers assume key roles, they can offer a perspective on how the image of the accounting occupation performs in different moments of economic development, since *Dinis*’s novel was set in an early stage of economic growth and *Eça*’s tale at a time where the progress had acquired a place.

*An English Family*, according to Carvalho (2010), was written in 1861-1862 and was first published in 1867 in an Oporto newspaper. In 1868 it was published as a book (Lima, 1989; Stern, 1972) and many later editions followed. The novel portrays Oporto city in the middle of the 19<sup>th</sup> century, especially the physical and social spaces where commercial life took place. More specifically, the plot is set in 1855, as evidenced by the coverage of some events reported by the newspapers in that year (Stern, 1972). At that time, the English played a central role in the social, economic and cultural spheres, even though it was a closed community (Ribeiro, 2001).

Accordingly, the novel portrays an English family living in Oporto composed of three elements - Mr. Richard Whitestone, a wealthy and austere merchant, widower and father of Charles and Jenny. Charles was the oldest son and, in the beginning of the plot, a bohemian young man who was unconcerned with the family business and whose presence in the cafes and theaters was his main concern. Jenny was the surrogate for her mother since her death, managing everything at home. She was also a confidant of her brother and his mediator with Mr. Richard Whitestone. The plot develops from a carnival party where Charles met a mysterious and masked woman, who was *Cecília* – the daughter of the bookkeeper of the

Whitestone Company of export, Mr. *Manuel Quintino*. This man lived to support his daughter and for his occupation. He was, for many years, responsible for all the administrative work of the firm, including the bookkeeping, being helped by two clerks and an attendant boy, but whose perfectionism led him to wanting to do everything with his own hands.

Charles fell in love with *Cecília*, but Jenny thought that it was just another adventure of her brother and tries to protect *Quintino*'s daughter, who had become a friend of hers. Later, Charles' sister began to notice the sincerity of his feelings towards *Cecília* and started protecting and helping the couple. To develop the relationship between Charles and *Cecília*, Charles visited *Quintino* during a period of illness of the bookkeeper with the excuse to learn accounting. The amorous thoughtlessness of Charles and his indifference to business were replaced by matrimonial and professional interests. By the end of the novel, *Quintino* became a partner of the Whitestone Company so that the marriage of the young couple was "well" accepted by society.

*The Idiosyncrasies of a Young Blonde Woman* marked the beginning of *Eça*'s ventures into the realist stream (Costa, 2009; Mónica, 2006). The first edition of this tale was published in 1873 by the newspaper *Diário de Notícias*, which shows the implementation of *Eça*'s ideas presented by the author in *The Casino Conferences* (Mónica, 2006), showing thus a dark side of Portuguese society. It is narrated across two periods: the past where the plot develops within the "scenario where little Lisboan bourgeoisie circulated" (Mónica, 2006, p. 14) and the present time when the narrator meets the protagonist of the story and becomes his confidant. It presents the history of a bookkeeper, called *Macário*, when he was young, just as it is told by himself to the narrator when both have an occasional meeting in a hostel in the north of Portugal.

At first, *Macário* had a simple life, devoted himself to his job as a bookkeeper in his uncle's company. It was from the balcony of the office where he worked that his heart started beating for a young blonde woman, apparently docile, but with an unscrupulous desire to get ahead in life, who came to live across the street, in front of *Macario*'s workplace. This love grew and *Macário* relished the idea of marrying her, resulting in him leaving his uncle's house and his job due to the disapproval from his relative. Thereafter, *Macário* started to look for a job unsuccessfully because of the social power of his uncle, which was used to work against him. This situation left him without money and, as a consequence, he went to Cape Verde

on a labor mission, having returned with enough money to get married. His comfortable financial situation and his good heart led him to be warrantor of a friend's business which became insolvent, ruining again the financial condition of the bookkeeper. In the meantime, *Macário's* uncle recognized his value and readmitted him to his house and company, approving the marriage with the blonde girl. The unhappy end arises from the evidence noted by *Macário* that his bride was a thief, a fact that led him to leave her immediately, despite his feelings.

### **Research method**

Reflecting their realistic nature, *Dinis'* and *Eça's* literary works are very rich in descriptions, what makes them important as sources of data, demanding at the same time a method to manage data collection. In order to access an in-depth description of the accountants' portrait and to allow comparisons between the authors' depictions, a qualitative content analysis was carried out, given its flexibility and power to systematize and reduce data (Krippendorff, 2013; Schreier, 2012). This technique is suitable to "yield inferences from all kinds of verbal, pictorial, symbolic, and communication data" (Krippendorff, 2013, p. 23). Its qualitative approach is generally useful when "dealing with meaning that is less obvious" and it is needed to interpret the data to access it (Schreier, 2012, p. 2), a fact that mostly occurs with the sources of this study which are replete of material with latent meaning.

Content analysis implies delineating a frame to examine data (e.g., Krippendorff, 2013). This procedure may be seen as a constraint (Harwood & Garry, 2003; Schreier, 2012) since it guides researchers, thus restricting their focus to particular aspects. Notwithstanding, as it is the case of this study, it might be viewed as an advantage in studies where a considerable amount of specific aspects are important to infer about a phenomenon (Schreier, 2012). This method has been used in stereotype research in general (e.g., Ganahl, Prinsen, & Netzley, 2003; Long et al., 2010) and also to study the stereotype of accountants by several researchers (Dimnik & Felton, 2006; Ewing et al., 2001; Felton et al., 2008; France, 2010; Friedman & Lyne, 2001; Hoffjan, 2004; Magon & France, 2012). In this study the objective is to analyse the stereotypes of early accountants, as portrayed by the authors, and, as prior work in the field shows, the images of accountants may involve a lot of features, being useful to use a tool that helps to capture such diversity.

In order to build the coding frame, the literature about the attributes of accountants was surveyed<sup>6</sup> and a wide range of features was found, sometimes opposite to each other. It was

possible to identify endogenous and exogenous characteristics. That is, features inherent to the individual himself, physical and psychological, and others dependent on the individuals being within a society as an accountant, since the occupation undertaken is the basis for the stereotyping process. In fact, as Cory (1992, p. 5) points out “descriptions of the work and work environment of accountants would contribute toward the accountants’ social identity”.

Thus, a content analysis structure was developed with three main categories: physical traits, personality traits and work surroundings, each one encompassing a subset of the referred characteristics. During the categorization process other characteristics were added in order to collect all the information provided by the sources. The initial coding frame to categorize *Quintino* and *Macário* was defined and used in the categorization process undertaken by the two authors separately. The results were compared and the divergences discussed and resolved. Appendix 2-A shows the final coding frame and the meanings attributed to categories and characteristics, which can be used in future research as a structured taxonomy. Based on this taxonomy the portraits of accountants and accounting were developed as presented in the next section. Importantly, the analysis was done in Portuguese to ensure the comprehension of the full meaning, including irony and social criticism. The English versions of the works were only used afterwards to obtain the relevant quotations.

### ***Júlio Dinis’ and Eça de Queirós’ portraits of accountants and accounting***

Consistent with general circumstances of the time, *Dinis* and *Eça* develop their stories under a dynamic commercial context, in which businessmen had high social status and power (Vaquinhas & Cascão, 1998). This activity was controlled from offices where the bookkeepers undertook the main role, despite their subordination to the business owner. *Dinis* introduced them by saying that “The class of head book-keepers [the experienced one] is the aristocratic part of this commercial bureaucracy or officeocracy”. With this idea *Dinis* is completely coherent with the historical descriptions of the time, exalting the bookkeepers’ position in commerce, but as bureaucratic people. Bureaucracy generally has a pejorative meaning related to unnecessary complexity. It seems that the author calls for a modernization in accounting practices. The following quotation, taken from a discussion between *Quintino* (the bookkeeper), and the young son of his boss (Charles) sustains this prediction and suggests that experienced bookkeepers are blocking agents to the evolution of accounting:

The methods indicated by Carlos were so simple, so rational, so stripped of defective minutiae, and they cleared the books of so many superfluous indicators creakily consecrated by habit, that Manuel Quintino did not know how to oppose them.

Historically, the office was reported as a shared workplace by the businessmen, associated with the centre of business (Borges, 1856; Jeacle & Parker, 2013). This study supports this reality but not the inherent expectation of a portrait of a welcoming place where everyone desires to work. *Eça* did not provide a detailed description of *Macário's* workplace; he basically summarized it as a space on the first floor with a desk, a chair and a balcony. *Dinis* was, nevertheless, more specific in portraying an olden workplace which *Quintino* wanted as it was. The location on the first floor and the visual contact with the outside are shared characteristics with *Eça*, with the remaining description as follows:

... four dark walls; the roof of chestnut panelling that time had blackened; the rough flooring nibbled by insects; the old-fashioned, small-paned windows abundant in fastenings, latches and eye-holes; the fort-like door [...] , the writing desks; the stools; the coat-racks; the lavatory, and in short all the furnishings manufactured upon the old models from former offices.

The uninviting description, provided by the authors, of the accounting arena can be seen as part of the typical call by modernity and transformation created by *Realism*. It calls the public's attention to accounting and the accountants. The discipline and its practitioners faced at that time the challenge of economic progress in an environment without any support from an occupational organization and with a non-interventionist state, characteristic of the *Liberalism* ideals at that time. *Dinis* and *Eça* provide an extensive characterization of their bookkeepers (see Appendix 2-B), which are understood in this work as *social types* (Wellek, 1961) of those who controlled the practice of the discipline. *Dinis* drew on the beginnings of the economic development (1850s) and *Eça* wrote later (1870s) in a context where the outcomes of the progress were visible. Given the time span and the social and economic changes, it would be expected that social transformation had resulted in considerable changes in the structure of the social perception of accountants. This study does not support this expectation, showing the same cornerstones. This fact may suggest that the image of accountants is an 'unshakable rock', as the words used by *Dinis* to describe *Quintino*, or the new challenges did not lead society to make new demands on accounting and its players.

In fact, excluding characteristics whose data do not allow comparison and also the bookkeepers' ages, *Quintino's* and *Macário's* portraits are similar (see Appendix 2-B), a fact that suggests that both authors had similar prototypes in their minds, notwithstanding the temporal gap between their literary productions as mentioned above. The main features of *Dinis'* and *Eça's* bookkeepers are then classified, presented and discussed within five perspectives: (1) the minimalist man; (2) the financial manager; (3) the servant of the capitalist; (4) the unadventurous practitioner; and (5) the sentimental bookkeeper. These



perspectives represent the highlighted dimensions resulting from the content analysis of the two works (see Appendix 2-B).

### ***The minimalist man***

The author of *An English Family* had little concern with physical depiction and was more concerned with personality traits, which is not surprising since he is often labeled as a *social psychologist* (Ribeiro, 1994). It seems that the author believed that information about gender and the label *old* were enough to make readers form a physical picture of the character, since the other few physical descriptions were written for psychological characterization purposes:

Many times he would turn a blind eye, as we say, to the ominous bluish thinning of the elbows and seams of his coat, to the lamentable cracks in his silk hat, just in order to save a few pounds to buy Cecilia a shawl, a parasol, or a new dress. Only after repeated hints, requests, and even affectionate threats on his daughter's part, only after she had exhausted the thousand resources of her eloquence, would Manuel Quintino finally decide to look after himself and attend to his own needs.

As a result, one can understand that the bookkeeper was physically seen by the author under a social stereotype – the *old man*, which discharges him from the physical details. In fact, the use of stereotypes in narratives is a frequent resource (Busselle & Bilandzic, 2008). *Dinis*, many times, refers to the bookkeeper character as “the old” or as “the old bookkeeper”, presenting to the public a man of fifty five years old, an advanced age for the time (Cascão, 1998), whose vitality would not be an obvious feature.

*Eça* was more extensive in his physical illustration. His character cannot be seen as an *old man*, but some features, gender and style, match the portrait of *Dinis*. Thus, both authors portray the accountant as a man with formal style, wearing unobtrusive clothing. These results are congruent with the presented international accountant stereotype in literature, from which the gender as male is still the most highlighted physical feature<sup>7</sup>. There is, however, a difference among the two authors with regard to age. This fact is also evident in another *Eça*'s work, *Alves & Co.*<sup>8</sup>, whose main subject is the adultery within the business bourgeoisie and where there is a bookkeeper who plays a residual role and whose portrait appears as “a sickly, jaundiced lad”<sup>9</sup> – a person with lack of vitality like *Dinis*' *old man*.

Such incongruity could be interpreted, at least, in two ways. On the one hand, it may be expected that the accountants were not distinguished by age, which seems to be consistent with international literature since that characteristic is not often portrayed<sup>10</sup>. On the other hand, it may indicate that economic dynamism may have sparked new calls to the accounting occupational group due to the increase of companies, as it would be expected. As a result,

with the democratization which characterized the accounting arena at the time (Sá, 1889), it is possible that young people had colonized this occupation. In *Dinis*' work is clear the existence of clerks as trainees of accounting practices under the control of the experienced bookkeepers, which is presented as the usual route to embrace the accounting occupation by both *Dinis* and *Eça*. The fact that any reference to rivalry within the occupation is provided by both authors and that *Macário*'s features would help open all offices to him ("I'd be glad to take you on (...) who wouldn't?") suggests a lack of experienced bookkeepers. Thus, accounting would have attracted new players but it seems that it was not capable of attracting notably different people, as the following sections will elucidate. Most of the new bookkeepers were probably influenced by their former experienced bookkeepers who, as a right-hand man of the boss (Pereira, 2001), may also have had a word in their recruitment.

### *The financial manager*

The professional activity of *Quintino* and *Macário* was mostly related to bookkeeping, as the two writers made clear. On the one hand, it was expected that the mechanical nature of this kind of work blocked the perception that the accountant could be skilled in business. As pointed out by Bougen (1994), this is a historical legacy for the accounting profession. On the other hand, the description of a specific historical background presents bookkeepers as having many other tasks in commerce (Mendonça, 1823; Pereira, 2001), being a distinct player linked to business success (Borges, 1856). The sources of this work do not support Bougen (1994). Indeed, despite the fact that the ability to write and to operate with the numbers of both characters is consensual with the bookkeeping tasks, the talent for business is also a characteristic portrayed in both: *Macário* is directly described as having business skills and the achievements of *Quintino* show the same:

I recall that not long ago you mentioned to me, Father, a business negotiation in which our firm was to take part, but which it did not do at Manuel Quintino's insistence, and it was that insistence which saved us from a possibly fatal blow. Wasn't that so? It was. That time the man showed a real knack for business!

In their investigation following the collapse of Enron and the demise of Arthur Andersen, Carnegie and Napier (2010) noted that the perception of accountants as business skilled drags with it a damaged image in terms of integrity and competence. In fact, according to Borges (1856) these were major qualities for bookkeepers to exhibit in Portugal in the middle of the 19<sup>th</sup> century. *Dinis* and *Eça* are consistent with Borges in the two strands, but counteract the findings of Carnegie and Napier (2010). First, they highlight the honesty of their bookkeepers several times. *Quintino* was portrayed as an "honor man", "faithful" and

“honest bookkeeper” and *Macário* as well. The next quotation is a case where the integrity of *Macário* can be noticed:

... he had relatives and friends in the business. He had a good reputation; the neatness of his work, his traditional honesty, the name of the family, his business sense, his beautiful italic hand, meant that the doors of every office stood wide open to him.

Second, *Dinis* and *Eça*’s bookkeepers are portrayed as exemplary professionals in the occupation of accounting: competent, experienced, dedicated, perfectionist, hardworking and ethical, with their focus only affected when an emotional state takes place. These characteristics match the literature about the accountant stereotype which reports related positive nuances in the incipient stages of professional development, as it is the case of the Portuguese context at that time. They match the positive side of the known *traditional stereotype* (Carnegie & Napier, 2010), but the above reported business talent is shared with the *business professional* (Carnegie & Napier, 2010), a contemporary stereotype. This inconsistency may be explained by the specific contextual setting behind the sources of this work, since sociocultural factors are important drivers or determinants of perception (Vaughn, 2010) and a “different interpretative setting can radically shift the legitimacy and salience of accounting action” (Hopwood, 1994, p. 300).

### ***The servant of the capitalist***

Coherent with the general history of the time, the capitalists, usually understood within the definition of *Karl Marx*, were personified by *Dinis* and *Eça* in the character of the merchant who hired bookkeepers for management tasks. *Quintino* and *Macário* were part of the hired people, dependent on the sale of their work. Their reported business skills were not enough to elevate their social condition to the same level of the businessmen. Actually, they are portrayed as their servants. As *Dinis* points out,

... in the office the real work, the useful work, the work-work is incarnated in the person of Manuel Quintino. Yes, him. He’s the one who does everything there, has a solution for everything, and it seems to me he’s the only one even capable of doing so. [...] The work belongs to the book-keeper. We are a sort of godparent; we give the child a name and pay for its christening dress, but we don’t take on ourselves the tedium of its upbringing.

Then arose all the prejudices of a merchant, who, however much consideration and esteem he may have for a book-keeper, cannot look on him as having a nature entirely equal to his own.

Manuel Quintino, an honorable man, but... a subaltern; faithful, but... poor; a generous character, but... educated in the school of obedience; capable of sacrificing himself for us, but... living off the salary from our firm.

In fact, *Quintino* and *Macário* were dependent on a salary, which, nevertheless, allowed them to enjoy a comfortable life comparable to the lower bourgeois strata of the time (Vaquinhas & Cascão, 1998), as the following quotation denotes:

The interior decoration of Manuel Quintino's little house expressed a certain well-being, a certain comfort, which began trying to cross the limits separating it from the luxurious. The salary that Manuel Quintino, as the head book-keeper, received from Mr. Richard's hands allowed it.

*Dinis'* story ends with the rising in social class of *Quintino*, but for this to happen it was necessary for the bookkeeper to leave his occupation and become a business partner of the company where he worked. This happens to make possible the marriage between his daughter and the son of his boss. Indeed, his merits were only recognized due to the possibility of a bookkeeper's daughter becoming a member of the family of a businessman. The author displays thus his involvement in the democratizing process recommended by *Liberalism*. He highlighted, however, the constraints to social mobility ascendance and, more importantly to this work, the fact that a bookkeeper was not a welcomed person as a member of the high social strata. In fact, different survival conditions may create social barriers difficult to transpose (Schumpeter, 2012) and the Portuguese accounting arena has faced this constraint, with the occupation being overlooked by society, as addressed in the next section.

### ***The unadventurous practitioner***

The reported social stratification may have been a constraint in the construction of an accounting social identity, since accountants' wealth and social power are important issues in this regard (Poullaos, 2009). It could have restricted the environment in which its players emerge and develop. In fact, history shows that Portuguese society at that time had little concern with who worked in accounting, since *Liberalism* maturity brought a total deregulation to the accounting profession (Rodrigues et al., 2003), showing thus a social agreement with the practice of the time (Sá, 1889). This fact may be interpreted as indicating a lack of concern with the role of accounting within Portuguese society. This, on the one hand, is contrary to the goal of bringing Portugal in line with the European trends reported by general history (Serrão, 1986). However, on the other hand, it could be justified by the fact that people tend to underestimate those who have little social power through societal

assessments of their occupations (Georgesen & Harris, 1998), as it is the case of *Dinis's* and *Eça's* bookkeepers.

*Dinis*, perhaps anchored to his knowledge of British reality, engaged himself in the pedagogical and reformist mission of his realistic work (Levine, 2010; Wellek, 1961). He highlighted the importance of education related to the accounting occupation in a way that might be understood as an ironic message with a sense of alert to those who disregard the need for the graduation of bookkeepers:

The science of book-keeping was for the old book-keeper so difficult and transcendent that Carlos's question rang in his ears and irritated his nerves like an unpardonable heresy. Paulo?! The ideas you have, sir! I don't doubt that at the beginning he may struggle with some difficulties, but after three days... After three hours, three hours... yes, three hours is more likely... God help him! [...] Carlos's quick intelligence, aided by the up-bringing he had had as a child, permitted him to see clearly into the processes of book-keeping, where less shrewd and learned minds only succeed in finding the path after many efforts and attempts. After three or four evenings, Manuel Quintino no longer had anything more to teach his disciple. He knew everything!

Indeed, like *Quintino*, *Macário* is also depicted as having a low level of education. Not a single reference is made by *Dinis* and *Eça* to the prestigious *School of Commerce* which closed in 1844 (e.g., Rodrigues, Gomes, & Craig, 2004), nor to the subsequent commercial education. Considering the emphasis given by both authors to the ability to write and use numbers, it seems that the accounting technologies were generally taken from a process of learning by doing. *Dinis* and *Eça* supported this idea. The first promoted a clerk to bookkeeper at the end of his novel and the second made clear that *Macário* had pursued this occupational route. Thus, consistent with the description of a nation in the 1850s mostly unlearned (Mendes, 1998), qualified education seems restricted to those who belonged to a high social strata for whom the bookkeepers were mere servants, as discussed above.

As Nelson and Phelps (1966, p. 70) theorized “educated people make good innovators”. In fact, *Quintino's* image appears damaged in this regard. He is described as uncreative, narrow and entirely averse to change. His lack of creativity is highlighted by *Dinis* in his personal life, saying the same things every evening to the same friend, as well as through his occupational activity in which his repugnance to innovation is clear:

It just seems to me that the process could be even more simple than they make it. It could not, no, sir. Now don't come here bringing me some new-fangled notions. Everything is necessary. It's not so. Let's see otherwise: book-keeping can be done with entries called single and double; isn't it true [...] The master's practical spirit, respect for old formulas, and intransigent experience maintained itself in constant

conflict with his disciple's innovating boldness, simplifying tendencies, and aversion to useless complications. More than once the eternal struggle between theory [represented by Carlos] and practice [represented by Quintino] was demonstrated [...] At times the unshakeable rock of the book-keeper's experience was rudely lashed by the objections that Carlos's lucid intelligence sent forth against it. Manuel Quintino behaved, however, like the rock; he did not repel the objections but remained firm and let them wash over him.

*Macário's* depiction was not so detailed, however the apathetic way he engaged in the diverse situations of everyday life does not suggest a person largely different from *Dinis's* character.

The historical background reports social movements for equality within Portuguese society at the time (Ribeiro, 1998; Serrão, 1986), but no reference is found in relation to the involvement of bookkeepers in such a cause. On the contrary, they are portrayed as people resigned and with few links to the realms of society. According to *Dinis*, bookkeepers are "educated in the school of obedience". Such an education might be linked to the lack of initiative in extending the tentacles of the discipline, since it could create a self-fulfilling prophecy<sup>11</sup> (Hilton & Hippel, 1996). This could have led the society to cast a shadow over accounting. Public opinion at the time was open to receiving inputs (Vaquinhas & Cascão, 1998), but considering the realistic nature of *Dinis's* claims it seems that it did not benefit from the contributions of the accounting players. This inertness in a context of economic dynamism and sociocultural transformations could create a barrier difficult to transpose in the construction of the social legitimacy of a discipline and its players. In accounting and in recent times, the external relationships of the occupational group have been identified as a relevant factor in the construction of professional identity (Friedman & Lyne, 2001; Parker & Warren, 2013; Poullaos, 2009), which according to *Dinis's* and *Eça's* occupational portrait seems to have been neglected by earlier accountants. In fact, when looking at the Portuguese case it is possible to verify that, although the accounting occupation had a long history, there were several attempts until the rise of the status of profession, which took more than a century to be acquired (Rodrigues et al., 2003).

### ***The sentimental bookkeeper*<sup>12</sup>**

The above identified lack of dynamism and introversion, on the one hand, seems consistent with the *traditional accountant* stereotype (Carnegie & Napier, 2010) and with the fact that both bookkeepers are depicted as antisocial. However, on the other hand, when looking at the literature on gender stereotypes it seems to conflict with a reported masculine occupation. In fact, one may expect a certain entrepreneurship, since the environment of that time was

favourable to that and men are generally perceived as assertive and with leadership characteristics (Neto & Pinto, 1998; Rudman & Glick, 2001; Vogel, Wester, Heesacker, & Madon, 2003). Another revelation was that *Quintino* and *Macário* are portrayed throughout the plot as noticeably sensitive and emotional, when typical men are not described as emotionally expressive (Grossman & Wood, 1993). Their emotional portrait highlights traits usually confined to female stereotypes (Ragins & Winkel, 2011). *Macário* is objectively described as a “sentimental bookkeeper” and both authors emphasize the emotional side of their bookkeepers as the only thing capable of damaging their focus on their work. The next quotation is an example of the emotional effect on *Quintino*’s performance:

However hard he tried to drive it [his daughter’s sickness] from his thoughts, he could not succeed. While he slept, it disturbed his dreams, while he ate, it poured bile into his food; while he worked, it distracted his attention from his work.

According to Tiedens, Ellsworth and Mesquita (2000, p. 573) “emotions are related to social contexts. People have expectations about emotions based on social roles, and people make inferences about social roles based on emotions”. In particular, low-status people and women are generally perceived as emotionally fragile (Barrett & Bliss-Moreau, 2009; Tiedens et al., 2000) and the social role of emotional people is associated with powerless positions in a society’s hierarchical organization (Barrett & Bliss-Moreau, 2009). In fact, Thane (1992) highlighted the emotions as one of the prejudices that, in the history of gender division of labour in Britain, blocked the rise of women in the business arena. In accounting, Czarniawska (2008, p. 45) seems to corroborate with this idea. She reports a perception of the accounting occupation in Poland as ‘a “feminine” job’ and at the same time “less prestigious” and “poorly paid”, facts which according to Thane (1992, p. 302) also led the early professional bodies in Britain to exclude women: “The status insecurity of male professionals (...) enhanced their hostility to admission of women, due to fear that female participation would retard their acquisition of status and the levels of fee associated with it”.

Despite the fact that in this study a male occupation was identified, the authors created a clearly distinguishable emotional portrait between their main male characters: the bookkeepers and their bosses (the prestigious business men), putting them on opposite sides. The sensibility of the bookkeepers contrasts with the coldness of the bosses, a fact that seems consistent with the findings of Tiedens (2001) from which it is possible to note that status acquisition and high-status maintenance are associated with anger displays and not with sadness when things go wrong. Thus, one may predict that the existence of an emotional stereotype linked to the accounting occupation could be a hindrance to the social perception

of the importance of accounting to societal development. This study provides support to this idea, since in the Portuguese context it may add an explanation about the disregard faced by bookkeepers in the second half of 19<sup>th</sup> century, a time of economic growth in which the social rise of accounting would be expected.

### **Concluding remarks**

This study is focused on the portrait of accountants (as bookkeepers) in popular culture by examining Portuguese 19<sup>th</sup> century realistic literature. During the second half of this century, Portugal went through an important period of progress based on the pursuit of *Liberalism* promises. Significant social, economic, political and cultural changes occurred in that time, having the writers themselves been mobilized to play an active role in the public discussion of the organization of Portuguese society, highlighting the constraints to its progress.

The literary works examined, based on the purposed taxonomy for content analysis, provide an extensive characterization of accountants. This characterization can be viewed as derived from the dynamic commercial arena of the time, given that the authors' commitment with reality is a major feature of *Realism*, the underlying literary stream. Since the dimensions of the social perception of accountants are important parts of social recognition of the discipline and considering that perceptual sets are created through the interaction with the environment (Vaughn, 2010), and also the fact that it is through the accountants that society mostly interacts with accounting, this research contributes to enhancing the understanding of the role of accounting in society in three related ways.

First, the study brings to the accountant stereotype literature the Portuguese case which enriches the understanding of the social construction of the image of accountants in contexts of social transformations marked by the development of capitalism under *Liberalism* ideals and with accounting practices carried out without any professional organization or effective legal restrictions. Supporting Sá (1889), this study suggests that this uncaring attitude towards the discipline was shared by the businessmen of that time, since little concern is presented in relation to the bookkeepers' recruitment. In fact, the used sources provide useful insights concerning the accountant stereotype by highlighting different dimensions of it, such as physical and personality traits as well as work surroundings. They also contribute to answering the call for research on the representation of accounting and accountants in the field of popular culture. Especially, by extending the research through fictional sources with a portrait constructed by two important Portuguese writers linked to *Realism*, a stream in



which the characters are seen as *social types* (Wellek, 1961), taken from everyday life using empirical rules.

Second, by analysing a time and a context where no professional organization existed, this work adds knowledge of the early developments of accountants as an occupational group. It shows a professional stereotype which is closer to the *traditional accountant* stereotype (Carnegie & Napier, 2010) than to the *business professional* (Carnegie & Napier, 2010) stereotype, but with a certain level of incongruence in terms of the ability for business. In fact, although the present research provides evidence of the mechanistic nature of the accounting practices of the time, it does not support this as a hindrance to the perception that these people could be valuable in business, as Bougen (1994) had suggested, since it shows bookkeepers portrayed as skilled in business. As a result, consistent with the fact that from different cultures, shifts in perceptual sets are expected (Vaughn, 2010); the early image of Portuguese accountants appears as one with the positive features of the contemporary stereotype identified by international academic literature.

Third, the study provides insights into the social origin of modern accountants, professionally qualified, especially in Portugal. It suggests an occupation colonized by people with a lack of theoretical knowledge whose main talents to embrace accounting are related to the ability to write and to deal with arithmetic. The evidence also indicates that the development of knowledge, acquired through a process of learning by doing, had power to promote the upward social mobility of early accountants but not beyond the lower bourgeoisie, given their condition as servants of capitalism.

Thus, given that references to competitiveness between the members of the occupation were not found, one may predict that the reported hindrance in pursuing upward social mobility has been an important barrier in attracting critical persons to the accounting occupation. Indeed, the suggestion that accounting could not be a contested occupation in Portugal at that time reveals itself as a distinctive characteristic between the Portuguese and British accounting arenas (Poullaos, 2009). On the one hand, this could be related to the advanced stage of the British professional organization with its implications in social positioning. Or, on the other hand, it may suggest that Portuguese social and cultural specificities led to the neglect of accounting as an occupation. When considering the economic dynamism of the time, one example of this is the de-regulation of the accounting occupation in the Commercial Code of 1888. This code allowed “all merchants and joint-stock companies to

conduct their own accounting, or to authorize (either expressly or tacitly) any other person to do it, irrespective of that person's skills" (Rodrigues et al., 2003, p. 106). In fact, the last hypothesis finds significance in the history of the development of accounting as a profession in Portugal, since several failed attempts were undertaken and it just occurred more than a century after the first steps in Britain, a fact that could be related to a cultural legacy which crossed generations.

Due to the lack of other similar Portuguese literary realistic works valuable in the research field of the social perception of accountants, the study covers a reduced number of sources, a fact that is acknowledged as a limitation which should stimulate further studies by drawing on other popular literature, such as, newspapers and magazines. Therefore, further avenues of inquiry are expected to concentrate on other spaces, periods and sources, providing research material for a broader understanding of the cultural influence on the accounting occupation which is important for the monitoring of the role of accounting in society.

## Notes

<sup>1</sup> *Beancounter* does not have a direct translation in Portuguese, however there is a similar representation of the accounting profession as *manga-de-alpaca*.

<sup>2</sup> In Portuguese "guarda-livros" has the equivalent meaning of bookkeeper. As in the Anglo-American world it was the title of early accountants. With the development of the occupation such a term was abandoned and nowadays accounting in Portugal has two distinct players: accountants and auditors linked to accountancy and auditing respectively.

<sup>3</sup> The English title and English quotations used in this work were kindly granted by Suzanne Black [Dinis, J. *An English Family* (S. Black, Trans.): Work in progress.], Associate Professor in SUNY Oneonta College. For contacts and Curricula see: <http://www.oneonta.edu/academics/english/faculty/black.asp>, retrieved 2014, October, 27<sup>th</sup>).

<sup>4</sup> The English title and English quotations used in this work were taken from the translation done by Margaret Jull Costa, published in 2009 by Dedalus (see complete reference in the references section).

<sup>5</sup> To select the sources, *Sampaio's* (1966) anthology of professions, taken from the Portuguese popular literature, was analysed. It was found that only *Dinis's* novel was quoted in relation to the accounting profession, although a broad period is covered - from the 16th century to the sixties of the 20th century. However, other research efforts led to finding out that, in the same historical period and literary stream, *Eça* also wrote a tale, with a bookkeeper as the main character, which would allow comparison among characters in different moments of the economic development.

<sup>6</sup> References used: Aranya, Meir and Bar-Ilan (1978); Baldvinsdottir, Burns, Nørreklit, and Scapens (2009); Beard (1994); Bedeian, Mossholder, Touliatos and Barkman (1986); Bougen (1994); Boys (Boys, 1994); Carnegie and Napier (2010); Coate, Mitschow and Schinski (2003); Cobbs (1969); Cory (1992); DeCoster (1971); DeCoster and Rhode (1971); Dimnik and Felton (2006); Evans and Fraser (2012); Ewing, Pitt and Murgolo-Poore (2001); Felton, Dimnik and Bay (2008); Fisher and Murphy (1995); France (2010); Friedman and Lyne (1997); Friedman and Lyne (2001); Gomes (2009); Granleese and Barrett (1990); Hakel, Hollmann and Dunnette (1970); Hoffjan (2004); Holt (1994); Hunt, Falgiani and Intrieri (2004); Hunt, Intrieri, Falgiani and Papini (2009); Imada, Fletcher and Dalessio (1980); Jacobs and Evans (2012); Jeacle (2008); Kyriacou (2004); Magon and France (2012); Miley and Read (2012); Robert (1957); Smith and Briggs (1999); Smith and Jacobs (2011); Stacey (1958); Walker (1995); Wessels and Steenkamp (2009); West (2001).

<sup>7</sup> From a prior literature inquiry, in order to structure content analysis, it was possible to identify that gender as male is the most highlighted physical feature (see references used in endnote 6).

<sup>8</sup> There is no certainty about the date in which *Alves & Co.* was written. According to *Eça's* son, it was between 1877 and 1889.

<sup>9</sup> Translation from Margaret Jull Costa, published in 2012 by Dedalus (see complete reference in references section).

<sup>10</sup> From a prior literature inquiry, in order to structure content analysis, it was possible to identify that age is not a characteristic often portrayed (see references used in endnote 6).

<sup>11</sup> Social expectations lead people to act in a given way with a certain group, which in turn reacts showing the expected behavior from them (Hilton & Hippel, 1996).

<sup>12</sup> Expression used by Eça in his tale.

## References

- Abreu, C. C. S. M. (2010). *Representações romanescas do corpo psicológico e social: influência e interferência da literatura inglesa*. Unpublished doctoral dissertation in Portuguese literature, Oporto University, Oporto.
- Aranya, N., Meir, E. I., & Bar-Ilan, A. (1978). An empirical examination of the stereotypical accountant based on Holland's theory. *Journal of Occupational Psychology*, 51(2), 139-145.
- Baldvinsdottir, G., Burns, J., Nørreklit, H., & Scapens, R. W. (2009). The image of accountants: from bean counters to extreme accountants. *Accounting, Auditing & Accountability Journal*, 22(6), 858-882.
- Barrett, L. F., & Bliss-Moreau, E. (2009). She's emotional. He's having a bad day: Attributional explanations for emotion stereotypes. *Emotion*, 9(5), 649-658.
- Beard, V. (1994). Popular culture and professional identity: Accountants in the movies. *Accounting, Organizations and Society*, 19(3), 303-318.
- Bedeian, A. G., Mossholder, K. W., Touliatos, J., & Barkman, A. I. (1986). The accountant's stereotype: an update for vocational counselors. *Career Development Quarterly*, December, 113-122.
- Borges, J. F. (1856). *Diccionario Juridico-Commercial* (2nd ed.). Oporto: Tipografia de Sebastião José Pereira.
- Bougen, P. D. (1994). Joking apart: the serious side to the accountant stereotype. *Accounting, Organizations and Society*, 19(3), 319-335.
- Bowlby, R. (2010). Foreword. In M. Beaumont (Ed.), *A Concise Companion to Realism* (pp. xiv-xxi): West Sussex: Wiley-Blackwell.
- Boys, P. (1994). A source of accounting history: Somerset Maugham. *The Accounting Historians Notebook*, Fall, 7-9; 24.
- Buckmaster, D., & Buckmaster, E. (1999). Studies of accounting and commerce in Chaucer's Shipman's Tale A review article. *Accounting, Auditing & Accountability Journal*, 12(1), 113-128.
- Burchell, S., Clubb, C., & Hopwood, A. G. (1985). Accounting in its social context: towards a history of value added in the United Kingdom. *Accounting, Organizations and Society*, 10(4), 381-413.
- Busselle, R., & Bilandzic, H. (2008). Fictionality and Perceived Realism in Experiencing Stories: A Model of Narrative Comprehension and Engagement. *Communication Theory*, 18(2), 255-280.
- Carnegie, G. D., & Napier, C. J. (1996). Critical and interpretive histories: insights into accounting's present and future through its past. *Accounting, Auditing & Accountability Journal*, 9(3), 7-39.

- Carnegie, G. D., & Napier, C. J. (2010). Traditional accountants and business professionals: Portraying the accounting profession after Enron. *Accounting, Organizations and Society*, 35(3), 360-376.
- Carvalho, J. J. S. (2010). *Acção, Cenas e Personagens na Narrativa Dinisiana: As Pupilas do Senhor Escritor*. Unpublished doctoral dissertation in Portuguese literature, University of Coimbra, Coimbra.
- Cascão, R. (1998). Demografia e Sociedade. In J. Mattoso, L. R. Torgal & J. L. Roque (Eds.), *História de Portugal - O Liberalismo (1807-1890)* (Vol. V, pp. 365-377). Lisbon: Editorial Estampa.
- Cetina, K. K. (1994). Primitive classification and postmodernity: Towards a sociological notion of fiction. *Theory, Culture & Society* 11(3), 1-22.
- Chan, K. H., Lew, A. Y., & Tong, M. Y. J. W. (2001). Accounting and management controls in the classical Chinese novel: A Dream of the Red Mansions. *The International Journal of Accounting*, 36(3), 311-327.
- Cidade, H. (2004). Acalmia Política. In H. Cidade, J. H. Saraiva & Redação QuidNovi (Eds.), *História de Portugal: Implantação do regime liberal - da revolução de 1820 à queda da monarquia* (Vol. VII, pp. 59-103). Matosinhos: QuidNovi.
- Coate, C., Mitschow, M. C., & Schinski, M. D. (2003). What students think of CPAs: Is the stereotype alive and well? *The CPA Journal*, August, 52-55.
- Cobbs, J. L. (1969). How the business press views the accounting profession. *Journal of Accountancy (pre-1986)*, 128(2), 48-51.
- Cobbs, J. L. (1976). How the business press views the accounting profession. *Journal of Accountancy*, 142(3), 94-97.
- Coleman, A. (1980). *Eça de Queirós and European realism*. New York: New York University Press
- Cory, S. N. (1992). Quality and quantity of accounting students and the stereotypical accountant: Is there a relationship? *Journal of Accounting Education*, 10(1), 1-24.
- Costa, M. J. (2009). Introduction. In Dedalus (Ed.), *The Mandarin and Other Stories* (pp. 9-14). Cambs: Dedalus.
- Czarniawska, B. (2004). Women in financial services: fiction and more fiction. In K. K. Cetina & A. Preda (Eds.), *The sociology of financial markets* (pp. 121-137). Oxford: Oxford University Press.
- Czarniawska, B. (2008). Accounting and gender across times and places: An excursion into fiction. *Accounting, Organizations and Society*, 33(1), 33-47.
- Czarniawska, B. (2009). Distant readings: anthropology of organizations through novels. *Journal of Organizational Change Management*, 22(4), 357-372.
- Czarniawska, B. (2012). Accounting and detective stories: an excursion to the USA in the 1940s. *Accounting, Auditing & Accountability Journal*, 25(4), 659-672.
- Czarniawska, B., & Monthoux, P. G. (1994). *Good novels, better management: reading organizational realities*. Chur: Harwood Academic Publishers.

- Czarniawska, B., & Rhodes, C. (2006). Strong plots: popular culture in management practice and theory. In P. Gagliardi & B. Czarniawska (Eds.), *Management education and humanities* (pp. 195-218). London: Edward Elgar Publishing.
- Dâmaso, R. (1883-1884). Júlio Dinis e o Naturalismo. *Revista de Estudos Livres*, 1(11), 512-519.
- Davidson, R. A., & Etherington, L. D. (1995). Personalities of Accounting Students and Public Accountants: Implications for Accounting Educators and the Profession. *Journal of Accounting Education*, 13(4), 425-444.
- DeCoster, D. T. (1971). 'Mirror, Mirror on the Wall....' The CPA in the World of Psychology. *Journal of Accountancy*, 132(2), 40-45.
- DeCoster, D. T., & Rhode, J. G. (1971). The accountant's stereotype: real or imagined, deserved or unwarranted. *Accounting Review*, XLVI(4), 651-664.
- DeVault, M. L. (1990). Novel readings: The social organization of interpretation. *American Journal of Sociology*, 95(4), 887-921.
- DiMaggio, P. (1987). Classification in art. *American Sociological Review*, 52(4), 440-455.
- Dimnik, T., & Felton, S. (2006). Accountant stereotypes in movies distributed in North America in the twentieth century. *Accounting, Organizations and Society*, 31(2), 129-155.
- Dinis, J. (2010). *Uma Família Inglesa*. Oporto: Porto Editora.
- Dinis, J. (n.d.). Ideias que me ocorrem. In L. Fernandes (Ed.), *Inéditos e Esparsos (Palavras Preliminares de Sousa Viterbo)* (3ª ed., pp. 27-48). Oporto: Livraria Fernandes.
- Evans, L. (2009). "A witches' dance of numbers": Fictional portrayals of business and accounting transactions at a time of crisis. *Accounting, Auditing & Accountability Journal*, 22(2), 169-199.
- Evans, L., & Fraser, I. (2012). The accountant's social background and stereotype in popular culture: The novels of Alexander Clark Smith. *Accounting, Auditing & Accountability Journal*, 25(6), 964-1000.
- Evans, S. (2004). Introduction. *Accounting, Auditing & Accountability Journal*, 17(1), -.
- Ewing, M. T., Pitt, L. F., & Murgolo-Poore, M. E. (2001). Bean Couture: Using Photographs and Publicity to Re-position the Accounting Profession. *Public Relations Quarterly*, 46(4), 23-30.
- Felton, S., Dimnik, T., & Bay, D. (2008). Perceptions of Accountants' Ethics: Evidence from Their Portrayal in Cinema. *Journal of Business Ethics*, 83, 217-232.
- Fisher, R., & Murphy, V. (1995). A pariah profession? Some student perceptions of accounting and accountancy. *Studies in Higher Education*, 20(1), 45-58.
- Fleischman, R. K., Mills, P. A., & Tyson, T. N. (1996). A theoretical primer for evaluating and conducting historical research in accounting. *Accounting History*, 1(1), 55-75.
- France, A. (2010). *The portrayal of accountants in high profile New Zealand newspapers*. Paper presented at the Auckland Region Accounting Conference (ARA), Manukau Institute of Technology.

- Friedman, A. L., & Lyne, S. R. (1997). Activity-based techniques and the death of the beancounter. *European Accounting Review*, 6(1), 19-44.
- Friedman, A. L., & Lyne, S. R. (2001). The beancounter stereotype: towards a general model of stereotype generation. *Critical Perspectives on Accounting*, 12(4), 423-451.
- Ganahl, D., Prinsen, T., & Netzley, S. (2003). A Content Analysis of Prime Time Commercials: A Contextual Framework of Gender Representation. *Sex Roles*, 49(9-10), 545-551.
- Garcia-Marques, L., & Mackie, D. M. (1999). The impact of stereotype-incongruent information on perceived group variability and stereotype change. *Journal of Personality and Social Psychology*, 77(5), 979-990.
- Georgesesen, J. C., & Harris, M. J. (1998). Why's My Boss Always Holding Me Down? A Meta-Analysis of Power Effects on Performance Evaluations. *Personality & Social Psychology Review*, 2(3), 184-195.
- Glick, P., Wilk, K., & Perreault, M. (1995). Images of occupations: Components of gender and status in occupational stereotypes. *Sex Roles*, 32(9-10), 565-582.
- Gomes, L. M. R. (2009). *Os esteriótipos associados aos contabilistas e à profissão contabilística: o caso dos alunos de Ciências Económicas e Empresariais*. Unpublished master's thesis in accounting, University of Minho, Braga.
- Granleese, J., & Barrett, T. F. (1990). The social and personality characteristics of the Irish Chartered Accountant. *Personality and Individual Differences*, 11, 957-964.
- Grossman, M., & Wood, W. (1993). Sex differences in intensity of emotional experience: a social role interpretation. *Journal of Personality and Social Psychology*, 65(5), 1010-1022.
- Habib, M. A. R. (2005). *A history of literary criticism: from Plato to the present*. Oxford: Blackwell Publishing.
- Hakel, M. D., Hollmann, T. D., & Dunnette, M. D. (1970). Accuracy of interviewers, certified public accountants, and students in identifying the interests of accountants. *Journal of Applied Psychology*, 54(2), 115-119.
- Hanlon, G. (1997). Commercialising the service class and economic restructuring - a response to my critics. *Accounting, Organizations and Society*, 22(8), 843-855.
- Harwood, T. G., & Garry, T. (2003). An Overview of Content Analysis. *The Marketing Review*, 3, 479-498.
- Hill, C. L. (2009). The Travels of Naturalism and the Challenges of a World Literary History. *Literature Compass*, 6(6), 1198-1210.
- Hilton, J. L., & Hippel, W. V. (1996). Stereotypes. *Annual Review of Psychology* 47(1), 237-271.
- Hinton, P. R. (2000). *Stereotypes, Cognition and Culture*. Hove: Psychology Press.
- Hoffjan, A. (2004). The Image of the Accountant in a German Context. *Accounting and the Public Interest*, 4, 62-89.

- Holt, P. E. (1994). Stereotypes of the accounting professional as reflected in popular movies, accounting students and society. *New Accountant*, April, 24-25.
- Hopwood, A. G. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, 8(2-3), 287-305.
- Hopwood, A. G. (1994). Accounting and everyday life: an introduction. *Accounting, Organizations and Society*, 19(3), 299-301.
- Hunt, S. C., Falgiani, A. A., & Intrieri, R. C. (2004). The Nature and Origins of Students' Perceptions of Accountants. *Journal of Education for Business*, 79(3), 142-148.
- Hunt, S. C., Intrieri, R. C., Falgiani, A. A., & Papini, M. T. (2009). The Effect Of Gender And Knowledge On Students' Impressions Of Accountants In The Post-Enron Era. *Journal of Business & Economics Research*, 7(5), 1-13.
- Imada, A. S., Fletcher, C., & Dalessio, A. (1980). Individual correlates of an occupational stereotype: A reexamination of the stereotype of accountants. *Journal of Applied Psychology*, 65(4), 436-439.
- Jackling, B. (2002). Are Negative Perceptions of the Accounting Profession Perpetuated by the Introductory Accounting Course? — an Australian Study. *Asian Review of Accounting*, 10(2), 62-80.
- Jacobs, K. (2003). Class Reproduction in Professional Recruitment: Examining the Accounting Profession. *Critical Perspectives on Accounting*, 14(5), 569-596.
- Jacobs, K., & Evans, S. (2012). Constructing accounting in the mirror of popular music. *Accounting, Auditing & Accountability Journal*, 25(4), 673-702.
- Jeacle, I. (2008). Beyond the boring grey: The construction of the colourful accountant. *Critical Perspectives on Accounting*, 19(8), 1296-1320.
- Jeacle, I. (2012). Accounting and popular culture: framing a research agenda. *Accounting, Auditing & Accountability Journal*, 25(4), 580-601.
- Jeacle, I., & Parker, L. (2013). The 'problem' of the office: Scientific management, governmentality and the strategy of efficiency. *Business History*, 55(7), 1074-1099.
- Jesus, M. S. (1997). *A representação da mulher na narrativa realista-naturalista*. Unpublished doctoral dissertation in Portuguese literature, University of Aveiro, Aveiro.
- Johnson, R. (1986-1987). What is cultural studies anyway? *Social text*, 16(Winter), 38-80.
- Jones, M. J., & Stanton, P. (2013). *Enron Cartoons: Accounting in the Spotlight*. Paper presented at the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe.
- King, E. B., Mendoza, S. A., Madera, J. M., Hebl, M. R., & Knight, J. L. (2006). What's in a Name? A Multiracial Investigation of the Role of Occupational Stereotypes in Selection Decisions. *Journal of Applied Social Psychology*, 36(5), 1145-1159.
- Krippendorff, K. (2013). *Content analysis: An introduction to its methodology* (3rd ed.). Thousand Oaks, CA: Sage Publications.

- Kunda, Z., & Thagard, P. (1996). Forming Impressions From Stereotypes, Traits, and Behaviors: A Parallel-Constraint-Satisfaction Theory. *Psychological Review*, 103(2), 284-308.
- Kyriacou, O. (2004). *Of egotistical adding machines, bean counters and lion tamers: exploring representations of accountants in films*. Paper presented at the Fourth Asia Pacific Interdisciplinary Research in Accounting Conference.
- Lassonde, K. A., & O'Brien, E. J. (2013). Occupational stereotypes: activation of male bias in a gender-neutral world. *Journal of Applied Social Psychology*, 43(2), 387-396.
- Lee, Y.-T., Albright, L., & Malloy, T. E. (2001). Social Perception and Stereotyping: An Interpersonal and Intercultural Approach. *International Journal of Group Tensions*, 30(2), 183-209.
- Leite, R. M. P. (2010). *A narrativa breve de Júlio Dinis*. Unpublished master's thesis in language, literature and cultures, University of Aveiro, Aveiro.
- Levine, G. (2010). Literary Realism Reconsidered: "The world in its length and breadth". In M. Beaumont (Ed.), *A Concise Companion to Realism* (pp. 13-32). West Sussex: Wiley-Blackwell.
- Lima, I. P. (1989). Júlio Dinis: o «Romance Rosa» Moderno. *O Tripeiro, Série Nova, Ano VIII*(11/12), 322-329.
- Lizuka, Y., Patterson, M. L., & Matchen, J. C. (2002). Accuracy and Confidence on the Interpersonal Perception Task: A Japanese-American Comparison. *Journal of Nonverbal Behavior*, 26(3), 159-174.
- Long, M., Steinke, J., Applegate, B., Knight Lapinski, M., Johnson, M. J., & Ghosh, S. (2010). Portrayals of Male and Female Scientists in Television Programs Popular Among Middle School-Age Children. *Science Communication*, 32(3), 356-382.
- Machado, Á. M. (1986). *A Geração de 70 - Uma Revolução Cultural e Literária* (3ª ed.). Lisbon: Instituto de Cultura e Língua Portuguesa.
- Magon, A., & France, A. (2012). *Current portrayal of accountants in movies in New Zealand*. Paper presented at the Engage, Enhance, Educate: New Zealand Applied Business Education Conference, Applied Business Education, Hamilton, New Zealand.
- Maltby, J. (1997). Accounting and the soul of the middle class: Gustav Freytag's *Soll und Haben*. *Accounting, Organizations and Society*, 22(1), 69-87.
- Marques, A. H. d. O. (1995). *Breve História de Portugal*. Lisbon: Editorial Presença.
- Marriott, P., & Marriott, N. (2003). Are we turning them on? A longitudinal study of undergraduate accounting students' attitudes towards accounting as a profession. *Accounting Education: An International Journal*, 12(2), 113-133.
- McDonagh, J. (2010). Space, Mobility, and the Novel: "The spirit of place is a great reality". In M. Beaumont (Ed.), *A Concise Companion to Realism* (pp. 50-67). West Sussex: Wiley-Blackwell.
- McKinstry, S. (2009). Creative arts. In J. R. Edwards & S. P. Walker (Eds.), *The Routledge Companion to Accounting History* (pp. 524-540). New York: Routledge.



- Mendes, J. A. (1998). Evolução da Economia Portuguesa. In J. Mattoso, L. R. Torgal & J. L. Roque (Eds.), *História de Portugal - O Liberalismo (1807-1890)* (Vol. V, pp. 269-277). Lisbon: Editorial Estampa.
- Mendonça, M. T. C. d. (1823). *O guarda-livros moderno ou curso completo de instrucçoens elementares sobre as operações do commercio, tanto em mercadorias, como em banco* (Vol. II). Lisbon: Impr. Régia
- Miley, F., & Read, A. (2012). Jokes in popular culture: the characterisation of the accountant. *Accounting, Auditing & Accountability Journal*, 25(4), 703-718.
- Miller, P. (1994). Accounting as social and institutional practice: an introduction. In A. G. Hopwood & P. Miller (Eds.), *Accounting as social and institutional practice* (pp. 1-39). Cambridge: University Press.
- Mónica, M. F. (2006). Prefácio de Maria Filomena Mónica. In Guerra e Paz Editores (Ed.), *Éça de Queirós - Singularidades de uma Rapariga Loura seguido de Seis Cartas de Fradique Mendes* (pp. 9-19). Lisbon: Guerra e Paz Editores.
- Morris, P. (2003). *Realism (The New Critical Idiom)*. London: Routledge.
- Napier, C. J. (2006). Accounts of change: 30 years of historical accounting research. *Accounting, Organizations and Society*, 31(4-5), 445-507.
- Nelson, R. R., & Phelps, E. S. (1966). Investment in Humans, Technological Diffusion, and Economic Growth. *The American Economic Review*, 56(1-2), 69-75.
- Neto, F., & Pinto, I. (1998). Gender stereotypes in Portuguese television advertisements. *Sex Roles*, 39(1-2), 153-164.
- Neuburg, V. (1977). *Popular literature: a history and guide*. London and New Jersey: The Woburn Press.
- Parker, L. D. (1999). *From brown cardi to gold Gucci: Progressing the profession's image in the new millennium*. Adelaide: South Australia CPA Congress.
- Parker, L. D., & Ritson, P. (2005). Fads, stereotypes and management gurus: Fayol and Follett today. *Management Decision*, 43(10), 1335-1357.
- Parker, L. D., & Warren, S. (2013). *The Presentation of the Self and Professional Identity: Countering the Accountant's Stereotype*. Paper presented at the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe.
- Pereira, J. M. (2001). *O caixeiro e a instrução comercial no Porto oitocentista - percursos, práticas e contextos profissionais*. Unpublished master's thesis in contemporary history, Oporto University, Oporto.
- Potter, B. N. (2005). Accounting as a social and institutional practice: Perspectives to enrich our understanding of accounting change. *Abacus*, 41(3), 265-289.
- Poullaos, C. (2009). Professionalisation. In J. R. Edwards & S. P. Walker (Eds.), *The Routledge Companion to Accounting History* (pp. 247-273). New York: Routledge.
- Queirós, E. d. (2006). Singularidades de uma Rapariga Loura. In Guerra & Paz Editores (Ed.), *Singularidades de uma Rapariga Loura seguido de Seis Cartas de Fradique Mendes* (pp. 21-69). Lisbon: Guerra & Paz Editores.

- Queirós, E. d. (2009). The Idiosyncrasies of a Young Blonde Woman (M. J. Costa, Trans.). In Dedalus (Ed.), *The Mandarin and Other Stories* (pp. 85-114). Cambs: Dedalus.
- Queirós, E. d. (2012). Alves & Co (M. J. Costa, Trans.). In Dedalus (Ed.), *Alves and Co: And Other Stories*. Cambs: Dedalus.
- Ragins, B. R., & Winkel, D. E. (2011). Gender, emotion and power in work relationships. *Human Resource Management Review*, 21(4), 377-393.
- Ribeiro, J. M. (2001). Os Ingleses no Porto Oitocentista. *DOURO - Estudos & Documentos*, VI(12), 211-220.
- Ribeiro, M. A. (1994). *História Crítica da Literatura Portuguesa [Realismo e Naturalismo]* (Vol. VI). Lisbon: Editorial Verbo.
- Ribeiro, M. M. T. (1998). A Regeneração e o seu Significado. In J. Mattoso, L. R. Torgal & J. L. Roque (Eds.), *História de Portugal - O Liberalismo (1807-1890)* (Vol. V, pp. 101-107). Lisbon: Editorial Estampa.
- Robert, R. (1957). The Accountant in Literature. *Journal of Accountancy*, 103(3), 64-66.
- Rodrigues, L. L., Gomes, D., & Craig, R. (2003). Corporatism, Liberalism and the Accounting Profession in Portugal since 1755. *Accounting Historians Journal*, 30(1), 95-128.
- Rodrigues, L. L., Gomes, D., & Craig, R. (2004). The Portuguese School of Commerce, 1759-1844: a reflection of the "Enlightenment". *Accounting History*, 9(3), 53-71.
- Rudman, L. A., & Glick, P. (2001). Prescriptive gender stereotypes and backlash toward agentic women. *Journal of Social Issues*, 57(4), 743-762.
- Rutterford, J., & Maltby, J. (2006). Frank must marry money: men, women, and property in Trollope's novels. *Accounting Historians Journal*, 33(2), 169-199.
- Sá, R. d. (1889). *Carta a Sua Alteza Real o Sereníssimo Senhor Duque de Bragança a Respeito do Novo Código Comercial*. Lisbon: La Bécarré.
- Sampaio, N. (1966). *As profissões na literatura portuguesa - antologia organizada por Nuno Sampaio*. Lisbon: Junta da Acção Social.
- Saraiva, A. J. (1996). *Literatura Portuguesa* (Vol. 1). Lisbon: Editorial Estúdios Cor.
- Saraiva, A. J., & Lopes, Ó. (1979). *História da literatura portuguesa* (11ª ed.). Oporto: Porto Editora.
- Schreier, M. (2012). *Qualitative content analysis in practice*. London: Sage Publications.
- Schumpeter, J. A. (2012). *Capitalism, socialism and democracy*. New York: Start Publishing LLC.
- Serrão, J. V. (1986). *História de Portugal - O Terceiro Liberalismo (1851-1890)* (Vol. IX). Lisbon: Editorial Verbo.
- Shackleton, V. (1980). The accountant stereotype: myth or reality. *Accountancy*, November, 19-20.
- Siegel, G. (2000). The image of corporate accountants. *Strategic Finance*, 82(2), 71-72.

- Silva, M. A. L. S. (1999). *Para Uma Leitura de Uma Família Inglesa de Júlio Dinis* (1ª ed.). Lisbon: Editorial Presença.
- Sliwa, M., & Cairns, G. (2007). The novel as a vehicle for organizational inquiry: Engaging with the complexity of social and organizational commitment. *Ephemera: Theory and Politics in Organization*, 7(2), 309-325.
- Smith, D., & Jacobs, K. (2011). "Breaking up the sky": The characterisation of accounting and accountants in popular music. *Accounting, Auditing & Accountability Journal*, 24(7), 904-931.
- Smith, M., & Briggs, S. (1999). From bean-counter to action hero: changing the image of the accountant. *Management Accounting*, 77, 28-30.
- Snyder, M., Tanke, E. D., & Berscheid, E. (1977). Social Perception and Interpersonal Behavior: On the Self-Fulfilling Nature of Social Stereotypes. *Journal of Personality and Social Psychology*, 35(9), 656-666.
- Stacey, N. A. H. (1958). The Accountant in Literature. *Accounting Review*, 33(1), 102-105.
- Stangor, C., & Schaller, M. (1996). Stereotypes as Individual and Collective Representations. In C. N. Macrae, C. Stangor & M. Hewstone (Eds.), *Stereotypes and Stereotyping* (pp. 3-37). New York: Guilford Press.
- Stern, I. (1972). *Júlio Dinis and the portuguese novel (1860-1870)*. Unpublished doctoral dissertation, The City University of New York, New York.
- Stern, I. (1976). Jane Austen e Júlio Dinis. *Revista Colóquio/Letras*, 30, 61-68.
- Stone, D. N. (2001). Accountant's tales. *Accounting, Organizations and Society*, 26(4-5), 461-470.
- Thane, P. (1992). The history of the gender division of labour in Britain: Reflections on "herstory" in accounting: The first eighty years". *Accounting, Organizations and Society*, 17(3-4), 299-312.
- Tiedens, L. Z. (2001). Anger and advancement versus sadness and subjugation: the effect of negative emotion expressions on social status conferral. *Journal of Personality and Social Psychology*, 80(1), 86.
- Tiedens, L. Z., Ellsworth, P. C., & Mesquita, B. (2000). Sentimental Stereotypes: Emotional Expectations for High-and Low-Status Group Members. *Personality and Social Psychology Bulletin*, 26(5), 560-575.
- Vaquinhas, I. M., & Cascão, R. (1998). Evolução da Sociedade em Portugal: a Lenta e Complexa Afirmção de uma Civilização Burguesa. In J. Mattoso, L. R. Torgal & J. L. Roque (Eds.), *História de Portugal - O Liberalismo (1807-1890)* (Vol. V, pp. 379-392). Lisbon: Editorial Estampa.
- Vaughn, L. M. (2010). *Psychology and Culture: Thinking, Feeling, and Behaving in Global Contexts*. Hove and New York: Psychology Press.
- Vogel, D. L., Wester, S. R., Heesacker, M., & Madon, S. (2003). Confirming gender stereotypes: A social role perspective. *Sex Roles*, 48(11-12), 519-528.

- Walker, S. P. (1995). An Early Challenge to the Accountant Stereotype? The Accountant as Hero in Late Victorian Romantic Fiction. *The accounting Historians Notebook, Fall*, 13-14; 32.
- Walker, S. P. (2008). Innovation, convergence and argument without end in accounting history. *Accounting, Auditing & Accountability Journal*, 21(2), 296-322.
- Warren, S., & Parker, L. (2009). Bean counters or bright young things?: Towards the visual study of identity construction among professional accountants. *Qualitative Research in Accounting & Management*, 6(4), 205-223.
- Watt, I. (1957). *The Rise of the Novel: Studies in Defoe, Richardson and Fielding*. Berkeley and Los Angeles: University of California Press.
- Wellek, R. (1961). The concept of realism in literary scholarship. *Neophilologus*, 45(1), 1-20.
- Wessels, P., & Steenkamp, L. (2009). An investigation into students' perceptions of accountants. *Meditari Accountancy Research*, 17(1), 117-132.
- West, B. P. (2001). On the social history of accounting: The bank audit by Bruce Marshall. *Accounting History*, 6(1), 11-30.
- Williams, A. N. (2010). African American Literary Realism, 1865–1914. In G. A. Jarrett (Ed.), *A Companion to African American Literature* (pp. 185-199). West Sussex: Wiley-Blackwell.
- Willmott, H., & Sikka, P. (1997). On the commercialization of accountancy thesis: a review essay. *Accounting, Organizations and Society*, 22(8), 831-842.

Appendix 2-A: Coding frame

Categories	Characteristics	Characteristics meaning	Coding
Physical traits <sup>(1)</sup>	<i>Gender</i>	Sex	Male; Female; Absent
	<i>Age</i>	Age group	Young; Middle-age; Old; Absent
	<i>Race</i>	White or other	White; Colour; Absent
	<i>Height</i>	Height rank	Short; Middle-size; Tall; Absent
	<i>Weight</i>	Weight rank	Skinny; Average; Fat; Absent
	<i>Hair</i>	Hair density	Bald; Haired; Absent
	<i>Clothing</i>	Clothing colour rank	Dark; Bright colours; Neutral colours; Absent
	<i>Glasses</i>	Wear glasses or not	Wear glasses; No glasses; Absent
	<i>Style</i>	Clothing style	Formal; Informal; Absent
	<i>Appeal</i>	General appearance	Attractive; Unattractive; Absent
Personality traits <sup>(2)</sup>	<i>Communication</i>	Propensity to communicate	Extrovert; Introvert; Absent
	<i>Interaction</i>	Mode of interacting	Friendly/flexible; Cold/inflexible; Absent
	<i>Civility</i>	Way of dealing with others	Polite/fair; Rude/unfair; Absent
	<i>Humour</i>	State of mind	Funny/well-disposed; Moody/cynical; Absent
	<i>Temperament</i>	Character	Calm/humble/patient; Impatient/pedant; Absent
	<i>Position</i>	Way of looking at life situations	Optimist; Pessimist; Neutral; Absent
	<i>Pleasure</i>	Focus on own welfare	Ascetic; Hedonistic; Neutral; Absent
	<i>Satisfaction</i>	Acceptance level on what someone has	Satisfied; Frustrated/envious; Absent
	<i>Confidence</i>	Mode of expressing the own ideas or beliefs	Confident/assertive; Shy/frightened; Absent
	<i>Sense</i>	Sense of responsibility	Conscientious/responsible; Irresponsible; Absent
	<i>Care</i>	Attention with others, things and tasks	Cautious; Negligent; Absent
	<i>Ambition</i>	Desire for wealth and prestige	Ambitious; Unmotivated; Absent
	<i>Activity</i>	Mode of engagement in different situations of everyday life	Enthusiast; Apathetic; Absent
	<i>Uncertainty</i>	Mode of engagement in situations with uncertain outcome	Risk-taker; Risk-averse; Neutral; Absent
	<i>Relationship</i>	Kind of relationship with others	Exciting; Boring; Neutral; Absent
	<i>Integrity</i>	Sense of truth	Honest; Misleading; Absent
	<i>Generosity</i>	Engagement with others' well-being	Greedy; Generous/altruist; Absent
	<i>Malice</i>	Interpretation mode of situations in everyday life	Malicious; Naive; Neutral; Absent
	<i>Self-control</i>	Capacity to control emotions	Controlled; Uncontrolled; Absent
	<i>Feelings</i>	Sensibility	Sensitive; Insensitive; Absent
	<i>Focus</i>	Ability to focus	High; Medium; Low; Absent
	<i>Change</i>	Reaction to change	Averse/uneventful; Favourable; Absent

Continues next page

### Appendix 2-A: Coding frame (continuance)

Categories	Characteristics	Characteristics meaning	Coding
<b>Personality traits<sup>(2)</sup></b> (Cont.)	<i>Money</i>	Relationship with money	Economical; Wasteful; Neutral; Absent
	<i>Self-interest</i>	Engagement with own interest	Selfish; Selfless; Neutral; Absent
	<i>Goodness</i>	Natural inclination for the good	Good; Evil; Neutral; Absent
	<i>Rigour</i>	Precision on tasks, schedules and other situations	Precise/rigorous; Slapdash; Absent
	<i>Organization</i>	Way of doing tasks	Organized/methodical; Confused; Absent
	<i>Creativity</i>	Capacity to imagine and to innovate	Creative; Uncreative; Absent
	<i>Sociability</i>	Enjoyment of social life	Sociable; Antisocial/lonely; Absent
	<i>Rules</i>	Degree of compliance with social rules	Conformist; Nonconformist; Partially conformist; Absent
<b>Work surroundings<sup>(3)</sup></b>	<i>Education</i>	Level of education	High; Medium; Low; Uneducated; Absent
	<i>Competence</i>	Skill to develop accounting tasks	Competent; Incompetent; Absent
	<i>Practice</i>	Link with accounting practices	Experienced; Inexperienced; Absent
	<i>Endeavour</i>	Engagement with the work	Dedicated/perfectionist/hardworking; Unmotivated/unworried/lazy; Absent
	<i>Ethics</i>	Ethical behaviour at work	Ethical; Unethical; Absent
	<i>Independence</i>	Permeability to external pressure	Impartial; Partial; Absent
	<i>Skills</i>	Main skill appreciated by employers	Writing; Deal with numbers; Mechanization; Development; Absent
	<i>Business</i>	Talent with business	Skilled; Inept; Absent
	<i>Numbers</i>	Talent with numbers	Skilled; Inept; Absent
	<i>Accounting</i>	Relationship with accounting technologies	Specialist (theoretical nuance); Specialist (practical nuance); Specialist (theoretical and practical nuances); Non specialist; Absent
	<i>Overview</i>	Way of looking at situations	Long-term; Short-term; Absent
	<i>Hierarchy</i>	Position in the organizational structure	High level; Intermediate level; Subordinated; Absent
	<i>Wealth</i>	Wealth provided by accounting profession	Poor; Middle class; Wealthy; Absent
	<i>Social power</i>	Ability to influence others and dominate situations	Powerful; Powerless; Absent
	<i>Social status</i>	Social position	High; Average; Low; Absent
	<i>Competitiveness</i>	Rivalry with others	Highly competitive; Competitive; Uncompetitive; Absent
	<i>Work in group</i>	Predisposition to work with others	Generally predisposed; Unwilling; Neutral; Absent
	<i>Trust others</i>	Faith in work ability of others	Positive; Sceptical; Neutral; Absent
	<i>Personal fulfilment</i>	Degree of personal fulfilment	Pleased; Dissatisfied; Neutral; Absent
	<i>Emotions</i>	Effect of an emotional state	Affects the work negatively; Affects the work positively; Does not affect the work; Absent
	<i>Absorption time</i>	Time absorbed by profession	High/without time for hobbies; Medium; Low; Absent

- 1) Perceived attributes when someone just looks to a person without any interaction; (2) Perceived attributes through a person's behavior;  
 (3) Perceived attributes through a worker's performance and behavior, as well as through its condition as a professional and to be a professional.

## Appendix 2-B: Results of the content analysis

<b>Physical traits</b>	<i>Gender</i>	<u>Male</u>
	<i>Age</i>	Q - old; M - young
	<i>Height</i>	Q - absent; M - tall
	<i>Hair</i>	Q - absent; M - haired
	<i>Clothing</i>	Q - dark; M - neutral colours
	<i>Style</i>	<u>Formal</u>
	<i>Appeal</i>	Q - absent; M - unattractive
<b>Personality traits</b>	<i>Communication</i>	<u>Extrovert</u>
	<i>Interaction</i>	Q - cold/inflexible; M - friendly/flexible
	<i>Civility</i>	<u>Polite/fair</u>
	<i>Humour</i>	<u>Funny/well-disposed</u>
	<i>Temperament</i>	<u>Calm/humble/patient</u>
	<i>Position</i>	Q - pessimist; M - optimist
	<i>Satisfaction</i>	<u>Satisfied</u>
	<i>Confidence</i>	Q - confident/assertive; M - shy/frightened
	<i>Sense</i>	<u>Conscientious/responsible</u>
	<i>Care</i>	Q - cautious; M - absent
	<i>Ambition</i>	<u>Unmotivated</u>
	<i>Activity</i>	<u>Apathetic</u>
	<i>Relationship</i>	Q - boring; M - neutral
	<i>Integrity</i>	<u>Honest</u>
	<i>Generosity</i>	<u>Generous/altruist</u>
	<i>Malice</i>	<u>Naive</u>
	<i>Self-control</i>	<u>Uncontrolled</u>
	<i>Feelings</i>	<u>Sensitive</u>
	<i>Focus</i>	Q - high; M - absent
	<i>Change</i>	Q - averse/uneventful; M - absent
	<i>Money</i>	<u>Economical</u>
	<i>Self-interest</i>	Q - selfless; M - absent
	<i>Goodness</i>	Q - good; M - absent
	<i>Rigour</i>	Q - precise/rigorous M - absent
	<i>Organization</i>	Q - organized/methodical; M - absent
	<i>Creativity</i>	Q - uncreative; M - absent
	<i>Sociability</i>	<u>Antisocial/lonely</u>
	<i>Rules</i>	<u>Conformist</u>
<b>Work surroundings</b>	<i>Education</i>	<u>Low</u>
	<i>Competence</i>	<u>Competent</u>
	<i>Practice</i>	<u>Experienced</u>
	<i>Endeavour</i>	<u>Dedicated/perfectionist/hardworking</u>
	<i>Ethics</i>	<u>Ethical</u>
	<i>Skills</i>	<u>Writing</u>
	<i>Business</i>	<u>Skilled</u>
	<i>Numbers</i>	<u>Skilled</u>
	<i>Accounting</i>	Q - specialist (practical nuance); M - absent
	<i>Hierarchy</i>	Q - intermediate level; M - subordinated
	<i>Wealth</i>	<u>Middle-class</u>
	<i>Social Power</i>	<u>Powerless</u>
	<i>Social status</i>	<u>Average</u>
	<i>Work in group</i>	Q - unwilling; M - absent
	<i>Trust others</i>	Q - sceptical; M - absent
	<i>Personal fulfilment</i>	Q - pleased; M - absent
	<i>Emotions</i>	<u>Affects the work negatively</u>
	<i>Absorption time</i>	Q - medium; M - high/without time for hobbies

*Note:* Characteristics without evidence were excluded; stressed findings indicate agreement found among sources; **Q** = Manuel Quintino; **M** = Macário.





### **Third essay - The stereotype of accountants: a personality approach**

---



## The stereotype of accountants: a personality approach

### Abstract

**Purpose:** This study aims to examine how accountants are perceived and to what extent the dimensions of their social image conform to the Big Five structure.

**Design/methodology/approach:** A questionnaire administered to a Portuguese community sample (N=727) provides the data supporting this study. A structural approach, based on the Big Five model of personality, is adopted and a confirmatory factor analysis of the first and second order structures of this model is carried out. The findings are analysed in light of Hogan's socioanalytic theory.

**Findings:** The results suggest the existence of a stereotype dominated by features of *Conscientiousness*, which has been associated with Holland's *conventional* type. It is suggested a stereotype comprised of the core characteristics of the *traditional accountant* stereotype, which appears to survive until nowadays. The findings also highlight social acceptance of accountants as an occupational group recognized as a profession, but deny the possibility of accountants benefiting from the highest levels of social status.

**Originality/value:** This study extends the body of literature that is concerned with the contemporary social images of accountants. It brings a structural approach that highlights the core dimensions of the stereotype of accountants and uses evidence from community in general, which is a source unexplored until now. It also offers insights to better understand how the social images of the accounting profession perform across contexts and, in particular, in contexts in which the social arena is invaded by financial scandals.

**Keywords:** Accountants, Stereotype, Big Five, Personality, Profession, Portugal.

### Introduction

Stereotypes may be seen as shared images socially constructed resulting from interpersonal relations, personal observations and cultural values (Chan et al., 2012; Hinton, 2000; Lizuka, Patterson, & Matchen, 2002; Stangor & Schaller, 1996). Since these images are "part of the social fabric of a society" (Stangor & Schaller, 1996, p. 4), they might vary across cultures. According to Hinton (2000), the content of stereotyped portraits has judgement behind it and is comprised of characteristics that are usually personality traits, including also, but in less extent, physical qualities. These characteristics are generalized beliefs about individuals who

share a given distinguishing characteristic which identify a stereotyped group, such as, for example, gender, ethnicity or occupation (Hinton, 2000; Kunda & Thagard, 1996).

The focus of this study is on the stereotype of accountants, a group whose nature of the stereotyped characteristics follow the usual outcomes in the field of social psychology. Accordingly, personality traits cover a dominant part of an accountant's public image (see, for example, Bougen, 1994; Carnegie & Napier, 2010; Dimnik & Felton, 2006). Accounting researchers have for a long time been engaged in the analysis of the social images of accountants. This work looks at accounting in the realm of everyday life which is viewed as a critical research area, since it adds knowledge to accounting's role in society (Carnegie & Napier, 2010; Hopwood, 1994). In fact, accounting practices provide a measure for a significant part of people's everyday life, given that organizations are an important part in the well-functioning of societies. Therefore, accounting practices have widespread repercussions over the progress of society (Miller, 1994; Potter, 2005) and accountants are a key piece in this process. Thus, given that stereotypes are thought to influence people's behaviour (Hilton & Hippel, 1996), it is critical to examine how these professionals are understood by society. In particular, it is important to acknowledge the stereotypes of accountants in particular cultures and contexts from whose aggregation will result the global society's perspective. This study aims to accomplish such a perspective, providing evidence from a particular time and space, in which accounting is facing the challenge of worldwide known financial scandals that are also occurring in Portugal, which is a context that remains understudied and may provide data to extend the literature on the stereotype of accountants.

In fact, this field of research has been undertaken mostly in the Anglo-American world through qualitative and quantitative approaches and with different sources of perception. When looking at the sources, it is possible to separate this body of literature into two broad groups – one draws on indirect popular means of communication and the other collects evidence directly from people's statements<sup>1</sup>. This study adopts the approach of the last group and extends the sources of evidence in the field, with the focus on the perception of society in general. Until now, segmented designs are dominant in this stream of literature, including works on students' perception of accountants (Aranya, Meir, & Bar-Ilan, 1978; Coate, Mitschow, & Schinski, 2003; Cory, 1992; Fisher & Murphy, 1995; Gomes, 2009; Hunt, Falgiani, & Intrieri, 2004; Hunt, Intrieri, Falgiani, & Papini, 2009; Marriott & Marriott, 2003; Wessels & Steenkamp, 2009), accountants' perception (Bedeian, Mossholder, Touliatos, & Barkman, 1986; Granleese & Barrett, 1990), and others which look at the

perception of both simultaneously (Hakel, Hollmann, & Dunnette, 1970; Imada, Fletcher, & Dalessio, 1980). In addition, DeCoster and Rhode (1971) drew upon the views of employees, managers and partners of CPA firms, and Friedman and Lyne (1997) were concerned with the accountants' and operational managers' perceptions. More recently, Parker and Warren (2013) brought to the literature the accountants' perspectives at the micro level, drawing on unstructured photo-driven interviews.

From such a body of literature the dominant image of accountants appears to be socially unattractive. According to Carnegie and Napier (2010), there was a shift in the image of accountants over time. They summarized the stereotypes of accountants as *traditional accountant* (the first) and *business professional*, terms introduced by Parker (1999), identifying positive and negative nuances to both prototypes. The study by Carnegie and Napier (2010), shows a trade-off among the positive and negative sides of these stereotypes. The traditional image is overshadowed by traits such as dull, boring, unimaginative and uncommercial. These characteristics disappeared in the contemporary *business professional* stereotype giving space to the opposite image but also to concerns with competence, integrity and opportunism, traits that on the positive side are assets of the traditional stereotype (Bougen, 1994; Carnegie & Napier, 2010).

This study intends to enrich the literature on the stereotype of accountants by using a structural approach designed from the developments of the personality theory, thus answering the call for research made by Taggar and Parkinson (2007), who highlight the personality tests as important tools to addressing accounting issues. Specifically, in order to carry out a systematic investigation of the multifaceted beliefs inherent to the image of accountants, it is used the Big Five model of personality, which is later introduced, and the perspectives of Hogan's (1996) socioanalytic theory. The aim is to examine how accountants are perceived and to what extent the dimensions of their social image conform to the Big Five structure. This model has been used by psychologists to assess stereotypes (for example, Chan et al., 2012; Terracciano et al., 2005; Williams, Satterwhite, & Best, 1999) and also by Coate et al. (2003) in the field of accounting. In fact, according to Srivastava (2010), the Big Five is "first and foremost a model of social perception" (p.69), which provides the dimensions of social perception and reflects the concerns of the perceivers. In general, lay people spontaneously infer traits about others (Hamilton et al., 2015) and are sensitive to their typical behaviour, its variability across situations, and to the significance of the behaviour (Wright & Dawson, 1988). Thus, as emphasized by Srivastava (2010, p. 72)

“[P]ersonality traits and trait factors are perceivers’ representations of temporally stable and cross-situationally coherent patterns of thought, feeling, and behavior”.

The remainder of this paper is structured as follows. The next two sections address theoretical aspects. First, are addressed the conceptual issues of personality and then the origins, description, limitations and theoretical perspectives of the five-factor model of personality are introduced. The research method is described in the following section in which are presented the participants, the instrument and the procedures of recruitment and data analysis. There follows the presentation of the findings of the study, initially considering the ratings from the original instrument and then the results of the confirmatory factor analysis. The findings of the study are then discussed and the final section provides the concluding comments.

### **Personality: conceptual issues**

The literature presents the term personality as a broad and fuzzy concept difficult to define (for example, Allport, 1937; Coaley, 2014; Eysenck, 1998; Pervin & Cervone, 2010). According to Allport (1961), this term refers to both the concrete and general mind. The author emphasizes personality as universal phenomena that provide insights to understanding humans in general. This universality is the combination of the uniqueness of each person and it is only this uniqueness that one can find. The individuality of a person helps to understand humans in general and what is known about them is partially applied to a given person (Allport, 1961).

Therefore, literature proposes multiple definitions of personality. Ellis, Abrams and Abrams (2009) highlight that it would be possible to fill an entire book with different definitions of personality, notwithstanding the closeness of many of them. This assortment, on the one hand, and closeness, on the other, led the authors to systematize the definitions by classifying them, but different ways of grouping are also offered. Allport (1961) distinguishes three perspectives on the definition of personality: external effect; internal structure; and from the positivism viewpoint. For the external effect he proposes definitions that view personality as a perceptual phenomenon, something rooted in the effect caused in others. For the internal structure he puts forward the opposite perspective which highlights that personality has its own life and should not be confused with social perception, notwithstanding the recognition that individuals influence and are influenced by the environment. With regard to positivism, the author stresses its proximity with the external effect, since positivists claim that it is not

possible to directly observe internal structure due to the fact that only behaviours are known. From the positivists' viewpoint internal personality is a myth that is possible to conceptualize by using opinions about it.

Allport (1961) highlights that those different perspectives may be useful depending on which objectives are intended to be achieved, having the external effect and the positivism viewpoint particular importance for this study. The author also emphasizes the problematic confusion inherent to the external effect between personality and reputation. According to Allport (1961), the same person could induce different effects on the perception of different persons and while he/she does not have more than a personality, he/she may have several reputations. As a result, his definition regards personality as something intrinsic to an individual with a specific internal structure. He states that "Personality is the dynamic organization within the individual of those psychophysical systems that *determine his characteristic behavior and thought*" (p.28, italics in the original). Nevertheless, he does not see personality as an isolated island independent of the social environment. On the contrary, he considers the interaction between the internal and external structures without neglecting the importance of social factors and how they influence individuals.

Eysenck (1998, p. 22) also discriminates the definitions of personality by considering internal and external issues. He highlights the existence of two groups: (a) "*persona* or mask definitions", "whether they stress superficial, observable, objective appearances"; (b) "*anima* or substance definitions", "whether they stress rather underlying inner, subjective essentials". He adopts a definition that comprises both perspectives. According to him these views are complementary, since the study of the inner is only possible through observable activities and to report observed trends and characteristics implies to assume some subjective aspects. In fact, according to Ewen (2003) most theorists view personality as having observable and unobservable dimensions and also conscious and unconscious aspects.

As mentioned, while some theorists associate personality with external social behaviour, others accentuate that interaction is not a condition for the existence of personality. This divergence has not constrained researchers who in general adjust the definition according to their theoretical approach (Coaley, 2014). Despite this fact, there is a shared sense about personality between researchers (Pervin & Cervone, 2010; Ryckman, 2008). They agree that personality refers to "*psychological qualities that contribute to an individual's enduring and distinctive patterns of feeling, thinking, and behaving*<sup>2</sup>" (Pervin & Cervone, 2010, p. 8). This

conceptualization, according to Pervin and Cervone (2010) covers five main aspects underlying personality: (1) the enduring nature of personality features, which tend to remain stable across time and situations; (2) the uniqueness of a person's personality and its distinctive quality; (3) the concern in research to identify causal psychological factors to uniqueness and long-term trends; (4) the inclusion of inner facets - mental life and emotional experiences; and (5) the relationship with the social environment. Summarizing the several attempts to define personality, Coaley (2014), in addition to those aspects, found in the most shared references the allusion to the dynamic facet of personality related to the adaptation to the environment and the predictor function assigned to enduring characteristics.

According to Eysenck (1998, p. 25), "personality is the sum-total of the actual or potential behaviour-patterns of the organism, as determined by heredity and environment". People have the capacity to adjust to different situations, emerging thus unpredictable behaviours related to temporary circumstances motivated by situational and cultural pressures (Allport, 1961; Coaley, 2014). However, apart from these transient states, personality has an enduring nature and tends to be stable since people seek to maintain integrity and return to their comfort area, enabling the prediction of ordinary behaviour (Allport, 1961; Coaley, 2014). This possibility has led many researchers to be interested in a whole range of personal characteristics by focusing on objective descriptions (Coaley, 2014). A description of personality usually includes "behavioural style, intellectual ability, special talents, motives acquired in the process of development and maturing, emotional reactivity, attitudes, beliefs and moral values" (Coaley, 2014, p. 226). As a result, personality can be viewed as a psychological construct filled by individuals' relatively stable traits (Coaley, 2014; Ryckman, 2008). Within this perspective it is possible to find, for example, McCrae and Costa's definition. In their view, "Personality consists of a system defined by personality traits and the dynamic processes by which they affect the individual's psychological functioning" (McCrae & Costa, 1996, p. 76).

Personality is also a concept used in everyday life with judgment behind it (Coaley, 2014). Lay people usually define personality based on social attractiveness (Ryckman, 2008). They often understand personality after a judgment process which leads to attributing to others a good personality or the inexistence of it, depending on how much their behaviours conform with the perceivers' patterns (Ryckman, 2008). According to Allport (1961) the comparison people do considers universal and group rules. That is, the perceived characteristics of a given person are compared with those belonging to humans in general and also with their



peers' characteristics (Allport, 1961). Each person is a judge of others and he/she tends to understand their personality according to broad generalizations and known stereotypes of the class they belong to (Allport, 1961; Coaley, 2014; Terracciano et al., 2005). Despite the fact that some people have sensibility to notice a person's individuality, often the existence of well-established stereotypes linked, for example, with profession, race, gender or social class, manipulate the judgment process (Allport, 1961). Thus, individuals' views of others' personality are anchored in their beliefs and everyday thinking, including emotional aspects (Allport, 1961; Coaley, 2014).

As previously pointed out, in the field of personality there are several theoretical approaches, including the psychodynamic, phenomenological, social-cognitive and trait theories, which are the four broad main perspectives (see, for example, Pervin & Cervone, 2010). Trait theories offer taxonomies to assess individuals' personality, being the most objective and empirical in this regard (Coaley, 2014). This study adopts a taxonomy of personality traits from the five-factor model of personality, which will be the subject of the next section.

### **The five-factor model of personality**

The five-factor model of personality, often mentioned as the Big Five, emerged within the trait paradigm to which Allport and Odbert (1936) contributed with a seminal work. They identified 17,953 personality terms in an English dictionary able "to distinguish the behaviour of one human being from that of another" (p.24). In fact, Allport's work marked the beginning of the trait approach, but its foundations also include the research of his followers Hans Eysenck and Raymond Cattell who undertook the early developments of the paradigm (Coaley, 2014; Goldberg, 1990; Pervin & Cervone, 2010). Within the trait perspective it is suggested that personality consists of a set of traits that may be measured, and the explanation of how personality develops is neglected in favour of considering the content and measure of personality (Coaley, 2014; Pervin & Cervone, 2010).

Thus, trait theorists advocate that it is possible to build a comprehensive theory of people's personality through the measurement of the most relevant individual differences (Pervin & Cervone, 2010). As a result, the trait paradigm rests on the following assumptions: (1) behaviours, feelings and thoughts vary in different ways and it is possible to measure this variance; (2) once measured traits are normally distributed, that is, the scores extend along a normal distribution curve where most people will be around the average and a small number at the extremities (Coaley, 2014). This theory uses straightforward words like, for

example, shyness and goodness, to describe conscious and concrete characteristics of personality, ignoring the abstract and unconscious aspects (Ewen, 2003).

Accordingly, trait approaches use inventories of natural language to describe personality whose construction is based on traits (John, Naumann, & Soto, 2008). As demonstrated by Allport and Odbert (1936), there are multiple words that might be included in these lists depending on whether they reveal traits. According to Pervin and Cervone (2010), consistency and distinctiveness are two associations with trait terms. That is, they should reflect a regularity of behaviour and also the variation of this behaviour when comparisons between persons are done. Thereby, a trait is

any persistent characteristic, emotional, cognitive or behavioural, which influences the way in which personality is demonstrated. Being essentially abstractions, as they do not exist in the real world, they are independent of any specific immediate stimulus external to the person which elicits a response. Traits provide some stability and are non-situational (i.e. the person has these characteristics in all situations although they may be modified sometimes by how that person responds to events). Traits also refer to single dimensions made up of related components: for example neuroticism, isolated as a fundamental and unique trait, includes behaviours and thoughts associated with guilt, low self-esteem, depression, phobia, anxiety and psychosomatic illnesses. (Coaley, 2014, p. 234)

Allport's main contribution to the field was his construct of traits, which due to its size was revealed unmanageable (Ewen, 2003). Such a construct stimulated, however, a lot of subsequent research looking for a much smaller construct of traits that could be the basis of most humans' behaviour (Ewen, 2003). In fact, trait theorists sought objective and reliable measures of personality characteristics (Pervin & Cervone, 2010). Cattell (1943, 1945a, 1945b) provided an early effort in this regard, drawing on Allport and Odbert (1936) list in order to achieve such objective (John et al., 2008). He developed his own theory based on a larger extent of research, in which was applied the statistical technique of factor analysis in order to reduce the number of fundamental human's traits (Coaley, 2014; Ewen, 2003). Cattell claimed that there are sixteen key dimensions of personality which are the source of all human personality, thus representing enduring characteristics of behaviour (Coaley, 2014; Ewen, 2003).

Eysenck's work represents another considerable effort in the field of trait paradigm and in the reduction of the dimensions of personality (Coaley, 2014; Ewen, 2003). He sought to relate the traits of personality with physiological and social origins (Ewen, 2003). Eysenck also used factor analysis in his research and found three constructs of traits which according to him are the core of personality (Eysenck, 1998, 2006). As a result, he developed a model

of personality based on the following three dimensions, which encompasses the variability of personality: introversion-extraversion; neuroticism-stability and psychoticism-normality (Eysenck, 1998, 2006). Thereby, the use of factor analysis by researchers as Cattell, Eysenck and many others allowed an extensive reduction of the most relevant personality traits responsible for individual differences, having been reached a general agreement on which individual differences are important to measure personality, and how can this be done (Cooley, 2014; Ellis et al., 2009; Pervin & Cervone, 2010).

In fact, after the early efforts within trait paradigm many investigations were undertaken in order to understand the relationships among the descriptor terms of personality, as well as to identify the structural representation of them (Goldberg, 1990; John et al., 2008). It has been since the early 1980s that personality literature has registered a significant increase in this domain (Digman, 1990; John et al., 2008). From these works, several authors have proposed a structure of personality based on five constructs or factors, known as the Big Five, which have been supported by data from diverse disciplines and different appraisers (Goldberg, 1990, 1992; John et al., 2008; McCrae, 2010). This fact convinced many researchers that this model is the best trait structure to approach personality (Digman, 1990, 1997), notwithstanding the existence of opposite views (Block, 1995).

The referred constructs represent the dimensions of personality and might be seen as prototypical characteristics which have emerged from empirical analysis (John et al., 2008). They cover an extensive range of personality traits which are comprised of broad concepts (meta-traits) usually labelled as: *Extraversion*, *Agreeableness*, *Conscientiousness*, *Neuroticism* and *Openness to Experience* – the *OCEAN* of personality (John et al., 2008; John & Srivastava, 1999). According to John and Srivastava (1999, p. 121),

Extraversion implies an *energetic approach* to the social and material world and includes traits such as sociability, activity, assertiveness, and positive emotionality. Agreeableness contrasts a *prosocial and communal orientation* toward others with antagonism and includes traits such as altruism, tender-mindedness, trust, and modesty. Conscientiousness describes *socially prescribed impulse control* that facilitates task and goal-directed behaviour, such as thinking before acting, delaying gratification, following norms and rules, and planning organizing, and prioritizing tasks. Neuroticism contrasts emotional stability and even-temperedness with *negative emotionality*, such as feeling anxious, nervous, sad, and tense. Finally, Openness to Experience (versus closed-mindedness) describes the breadth, depth, originality, and complexity of an individual's *mental and experiential life*.<sup>3</sup>

Those factors emerged originally from the analysis carried out with personality terms in the English language (Goldberg, 1990; John et al., 2008; Saucier, Hampson, & Goldberg, 2000),

being its generalizability among languages and cultures an aspect of concern to psychologists in general (De Raad & Peabody, 2005; De Raad, Perugini, Hrebícková, & Szarota, 1998; De Raad, Perugini, & Szirmák, 1997; Peabody & De Raad, 2002; Saucier et al., 2000), and particularly for research in other languages like the present one. It has been mainly highlighted three potential problems when applying the Big Five in languages and cultures other than English: (1) from specific social settings and cultures may emerge particular dimensions of personality which are only important in such a context (John et al., 2008; Pervin & Cervone, 2010); (2) despite the fact that there has been convergence with the Big Five in other languages than English, researchers usually compare their findings with those in the English language and this fact has led sometimes to dimensions being interpreted and labelled differently (John et al., 2008); and (3) mistranslations could be a problem that leads to underestimations (John et al., 2008; Pervin & Cervone, 2010).

In fact, failures in replicating the full Big Five structure outside the Anglo-American world has been identified (for example, De Raad & Peabody, 2005; Saucier et al., 2000), with the evidence from Germanic languages being supportive, but more complex for non-Western languages (John et al., 2008). However, according to John et al. (2008, p. 124), “There are no data to suggest that each culture and language has its own, unique set of personality dimensions; at least at the level of broad trait dimensions, cultures are more alike than we may have expected”. Thus, as Pervin and Cervone (2010) point out, generally it is suggested the rising of similar constructs of the Big Five in various languages. Accordingly, McCrae and Costa (1997) strongly posited the universality of the Big Five through the study of diverse samples from different cultures whose languages belong to five distinctive language families, including Portuguese with a sample of 2,000 individuals from the centre of Portugal. Schmitt, Allik, McCrae and Benet-Martínez (2007) and Benet-Martínez and Oishi (2008) conclude the same. Benet-Martínez and Oishi (2008) emphasize that across cultures and languages evidence provides notable support for the Big Five structure and this fact allows for its measurement outside the Anglo-American world with confidence and reliability.

The Big Five structure has been mostly approached and presented as orthogonal and therefore the highest level of the personality description (Digman, 1997; Saucier, 2002). Notwithstanding the lack of consensus within the psychology community (Ashton, Lee, Goldberg, & de Vries, 2009), there is growing evidence for the real existence of high correlations between the dimensions of the Big Five, a fact that has led some researchers to

suggest that two higher order factors of this model should be considered to describe personality at a broader level of abstraction (DeYoung, 2006; DeYoung, Peterson, & Higgins, 2002; Digman, 1997; Jang et al., 2006). Digman (1997) analysed the correlations between the factors of 14 studies that had supported the Big Five model and demonstrated the existence of two higher order constructs, which he labelled as *Alpha* and *Beta*. The first integrates *Agreeableness*, *Conscientiousness* and *Neuroticism* and the second incorporates *Extraversion* and *Openness to Experience*.

According to Digman (1997, p. 1253), *Alpha* and *Beta* “furnish links between the atheoretical Big Five model and traditional and contemporary theories of personality, which, under a variety of interpretations, have dealt with one or the other – or both – of these high-level factors”. Thus, Digman sees these factors in personality theory as broad concepts, likely to be related with the work of many psychology theorists. However, he mainly posits *Alpha* within socialization theories and *Beta* in theories of personal growth, regarding the first as a socialization factor and the second as a factor of personal evolution.

DeYoung et al. (2002), when looking to the link *Alpha*-socialization and *Beta*-personal growth, considered that socialization and personal growth reflect outcomes instead of personality traits. As a result, they suggest that those constructs should be understood under biological predictions, linking them with serotonergic and dopaminergic functions. The authors labelled *Alpha* as *Stability* and *Beta* as *Plasticity*. According to them, *Stability* and *Plasticity* reflect the composites of *Alpha* and *Beta*. They advocate that the first is formed by traits that reveal a person’s stability/instability on emotional, social and motivational levels, while the second is comprised of traits that show individuals’ flexibility in behaviour and cognition. That is, these last traits reflect people’s capability and tendency to be involved with novelty.

Despite the fact that the conceptualization provided by the Big Five helps to analyse individuals’ behaviour (John et al., 2008), frequent criticism towards this model argues that it does not provide a comprehensive theory of personality, in part due to its statistical roots (Block, 1995; Wiggins, 1996b). There are, however, several theoretical perspectives on the Big Five, usually being highlighted the following theories (John et al., 2008; Wiggins, 1996a): lexical theory (Saucier & Goldberg, 1996), five-factor theory (McCrae & Costa, 2008), interpersonal theory (Wiggins & Trapnell, 1996), socioanalytic theory (Hogan, 1996) and evolutionary theory (Buss, 1996). The socioanalytic theory is adopted in this study. It

emphasizes that human nature is socially constructed to facilitate interpersonal relations and postulates that personality should be understood not only from the viewpoint of the actor but especially from the perception of the observer.

According to Hogan (1996, p. 166), “Personality from the observer’s perspective consists of our views of the distinctive features of another person’s behavior”. For him, these characteristics, materialized through the use of trait words by observers, describe individuals’ social reputation which cover their social status and social acceptance. Therefore, from the socioanalytic perspective, individuals’ social reputation reflects their position in community and it is a dominant part of their personality, since daily behaviour is shaped by the need people feel to protect their reputations. As emphasized earlier, assessing others’ personality is only possible through observable behaviours, with reputations being public, visible to everyone. Consequently, reports about reputations can be extracted from the realm of social life. In fact, lay people can judge with reliability (Funder & Sneed, 1993), and be sensitive to behavioural tendencies and also to inconsistencies in behaviours when cross-situations are understood as significant (Wright & Dawson, 1988). The mentioned assessment, according to Hogan (1996), may be done through the five-factor model, since it covers the categories that humans use to evaluate each other. The Big Five constructs, from a socioanalytic perspective, signify how much acceptance and status has been granted to a given person or a group. Hogan (1996, p. 173), when regarding the five-factor model, defines reputation as “an index of how well a person is doing in the game of life”. He advocates that reputation has stability nature and, because of this, it can be used to predict future behaviours of a target and to estimate individuals’ value within the group they belong to.

The socioanalytic theory “is based on a commitment to evolutionary theory, naturalistic observation, and the inevitability of human self-deception” (Hogan, 1996, p. 165). Its key assumptions are the following: (1) individuals are products of evolutionary adaptation. As a result, the context of human evolution provide the best framework to understand their personality; (2) humans are group-living, sharing a culture which provide rules to people living within the status hierarchy of their group; (3) individuals’ primary motivations arise from two unconscious needs: social acceptance and status. The first improves survival conditions and group living, while status provides privileges in accessing opportunities to success; (4) the interactions people perform with each other have an implicit negotiation for acceptance and status; and (5) social life is not exempt from tensions and rivalries because status and acceptance tend to be inversely correlated. That is, the success of a person or

group often implies losses for another. To be conformist with others' established rules usually leads to acceptance, but such conformity generally damages opportunities to succeed.

## **Method**

### ***Participants and recruitment procedures***

Personality measurement has been based on self-reports and observers' ratings and others' judgments of personality have been shown as valid and valuable in predicting behaviour (John et al., 2008; Mount, Barrick, & Strauss, 1994; Oh, Wang, & Mount, 2011). Given the fact that the main objective of this study is to analyse the social perception upon accountants' personality, its focus is on the observers' perspective. Thus, this work uses a Portuguese community sample of 727 individuals<sup>4</sup> who do/did not practice the accounting profession. Approximately 20.4% of participants were less than 30 years, 58.5% ranging in age from 30 to 50 years, and 21.1% were above 50 years. These subjects included 310 men and 417 women, of whom nearly 64% had graduated. They were from all over the country, with Oporto, Lisbon and Braga being the most representative regions with about 36%, 17% and 14% of the sample, respectively. Participants were volunteers who were recruited for 11 months (2014/August to 2015/June), via email and *Facebook* advertisements related to the study and also directly off the street in the Oporto region. The participants anonymously completed the Big Five instrument described in the next section, without any monetary compensation or any other kind of incentive to participate.

### ***Instrument***

Research which has been conducted to assess the Big Five has used many different instruments, some lengthier than others, with none becoming the standard (Becker, 1999; Gosling, Rentfrow, & Swann, 2003; John et al., 2008). Examples of these instruments are the 240-item NEO Personality Inventory- Revised (NEO-PI-R; Costa & MacCrae, 1992), the 60-item NEO Five Factor Inventory (NEO-FFI; Costa & MacCrae, 1992), Goldberg's 100 trait descriptive adjectives (TDA; Goldberg, 1992), Saucier's (1994) 40-item Mini-Marker Set derived from Goldberg's TDA, the 44-item Big Five Inventory (BFI; John, Donahue, & Kentle, 1991) and shorter inventories, such as the 10-item personality inventory (TIPI; Gosling et al., 2003) and the 10-item BFI (BFI-10; Rammstedt & John, 2007).

In this study was administered a questionnaire with the 44-item BFI (see Appendix 3-A) which is a well-established and extensively used instrument (Gosling et al., 2003;

Rammstedt & John, 2007). In fact, it has been demonstrated to be a suitable instrument for research across cultures and languages, including Latin communities to which Portugal belongs (Benet-Martínez & John, 1998; Chan et al., 2012; Schmitt et al., 2007). It has also the advantage of being a brief and quick measure to respond (John et al., 2008; Schmitt et al., 2007), a fact that is an asset when the motivation of volunteers is a task to pursue. The BFI comprises 44 short sentences, rated on a five Likert scale from 1 (strongly disagree) to 5 (strongly agree) (see, for example, John et al., 2008). Its short phrases are grounded on trait adjectives recognised as prototypical indicators of the Big Five (John, 1990). Some were built to directly implicate the mean of the respective personality dimension and others in the opposite way (reverse items) in order to manage respondents' acquiescence (John et al., 2008). This enquiry format has the benefit of retaining the simplicity of the adjectival terms, avoiding, at the same time, the ambiguity and multiple interpretation that may arise in measurements based on single adjectives (John et al., 2008). Additionally, provide variables with a brief but contextualized meaning, as it happens with BFI items, simplifies the translation of the instruments to different languages other than English (Saucier et al., 2000), a fact that is important in the context of this work. Thus, in order to use the BFI in this study, this instrument was firstly translated by the two researchers separately and then the versions were compared and discussed to establish the Portuguese final form to be administered.

The scores for the dimensions of the Big Five are obtained by computing the mean of a set of attributes as it is theoretically specified by BFI (see, for example, John et al., 2008, p. 158; this structure is presented in Appendix 3-A). Each dimension has low and high poles (John et al., 2008). The low pole represents the reversed trait, that is: introversion vs extraversion; antagonism vs agreeableness; lack of direction vs conscientiousness; emotional stability vs neuroticism; closeness vs openness (Pervin & Cervone, 2010). Based on, for example, Goldberg (1992) and Pervin and Cervone (2010), in this study it is assumed that the referred 5-point scale provides a measure for low pole with 1 (very low) or 2 (moderately low) and for high pole with 4 (moderately high) or 5 (very high), with 3 being the neutral indicator for the dimension. When looking at the Big Five as a model for the content of social perception (Srivastava, 2010), it can be understood that level 3 indicates that the target's behaviour does not stimulate extremist perceptions of a given trait/dimension. Consequently, a certain dimension in this situation may be interpreted as not being a key distinctive feature of the target group. In essence, such a scored dimension suggests that in this regard the target group does not deviate from an ordinary person. In fact, according to Coaley (2014, p. 251)



ordinary people are normally distributed along a symmetric bell curve, with “most people around the average and fewer at the extremes” which represent the low and high poles mentioned above.

### ***Data analysis***

The database was built using SPSS Statistics software (v.22, IBM SPSS, Chicago, IL) and other statistical procedures than those to perform confirmatory factor analysis were executed with this software. The validation of the factorial solution of the Big Five and the assessment of the second order hierarchical structure were carried out using AMOS (v.22, IBM SPSS, Chicago, IL).

Analysis starts with descriptive statistics for the entire BFI as established by John et al. (1991). Cronbach’s alpha was used to evaluate the internal consistency reliability of the scales, having been considered acceptable coefficient values above 0.6 (Chan et al., 2012; Clark & Watson, 1995; Malhotra, 1999; Murphy & Davidshofer, 1994). Then it was hypothesized that there may be group differences in perception. For this purpose, one-way ANOVA<sup>5</sup> was separately ran to four groups of participants. The sample was split by gender, age (less than 30 years; from 30 to 50 years; above 50 years), level of education (with/without graduation) and whether participants have or do not have any kind of interaction with accountants (personal, by email or phone or simply visual contact).

The ANOVA assumption of normal distribution of the dependent variables was assessed through the Kolmogorov-Smirnov test with Lilliefors significance correction and also with skewness (sk) and kurtosis (ku) coefficients. It was considered that substantive problems with violations of normality will arise in the presence of  $|sk| > 3$  or  $|ku| > 8$  (Kline, 2011). The ANOVA assumption of variance homogeneity was validated with Levene’s test, whose non-significance ( $p\text{-value} > 0.05$ ) indicates the existence of homogeneity of variance (Field, 2000; Marôco, 2014).

The analysis proceeded with confirmatory factor analysis (CFA) in order to validate the Big Five structure as an appropriate model of the social perception of accountants. It was used the BFI items as manifest variables as it follows. Considering that, in order to manage acquiescence of the responses, BFI has 16 pairs of items with opposite inferences on personality. That is, for each dimension several BFI items have their reversed which is measuring the same thing (see John et al., 2008). The mean of each pair (see Appendix 3-B for a description) was computed to be used as a manifest variable. Thus, from the 44-item

resulted 28 manifest variables (16 pairs of items and 12 single items) considered to represent the original measurement structure of the BFI. The composition of the constructs can be seen in Appendix 3-B.

The maximum likelihood (ML) estimation method was used and its assumption of multivariate normality of manifest variables was assessed through skewness and kurtosis coefficients, as recommended by Kline (2011), considering the above referred rules. To examine the adequacy of the construct validity of a given theoretical measurement is the first objective of CFA (Hair, Black, Babin, & Anderson, 2010), which covers convergent validity and discriminant validity (Byrne, 2010; Churchill, 1979; Hair et al., 2010). Convergent validity implies that the items of a given theoretical latent construct concur to this construct, which must be distinct from the other constructs of the measurement model to provide discriminant validity (Byrne, 2010; Hair et al., 2010).

According to Hair et al. (2010), convergent validity can be assessed by several ways, that is, through factor loadings, average variance extracted (AVE) and reliability based on Cronbach's alpha and construct reliability (CR). Additionally, unidimensionality can also be used as an important indicator of convergent reliability (Clark & Watson, 1995; Gerbing & Anderson, 1988). According to Clark and Watson (1995, p. 316) "to ensure unidimensionality, almost all of the interitem correlations should be moderate in magnitude and should cluster narrowly around the mean value". In this context, 0.15 to 0.50 is an acceptable range for individual interitem correlations. Factor loadings should be statistically significant and their standardized estimates should not fall below |0.5| (Hair et al., 2010). AVE should be 0.5 or higher, indicating the amount of variance "captured by the construct in relation to the amount of variance due to measurement error" (Fornell & Larcker, 1981, pp. 45-46). CR coefficient is an alternative estimate for reliability usually used in the scope of CFA, indicating good reliability when it is 0.7 or higher and acceptable reliability in the range of 0.6 – 0.7 but not for all constructs of the model (Hair et al., 2010).

Discriminant validity was assessed as recommended by Fornell and Larcker (1981) by comparing the AVE of each pair of constructs with inter-construct square correlation estimate, which should be below of both AVE. Thus, problems in supporting discriminant validity may arise in the presence of high correlations between constructs. Such a result could be an indicator of the existence of higher order factors. In this case, discriminant validity should be warranted only for the latent constructs of the higher level (Koufteros,

Babbar, & Kaighobadi, 2009). This study has theoretical support for the presence of two second-order factors (see, for example, Digman, 1997). As a result, in the data analysis was also performed an higher-order CFA of the Big Five.

Evidence of model fit was assessed by using different types of indices, which according to Hair et al. (2010) are enough to be three to four. There are many proposed indices in this regard (Marôco, 2010) and were selected the following from the most commonly used and informative (Hooper, Coughlan, & Mullen, 2008; Kline, 2011): Comparative Fit Index (CFI), Goodness-of-Fit Index (GFI), Root Mean Square Error of Approximation (RMSEA) and Standardized Root Mean Square Residual (SRMR). Reference values of these indices are presented in Table 3.1.

**Table 3.1:** Model Fit Indices

Fit Indices	Marôco (2010)	Hair <i>et al.</i> (2010)
	Reference values	Goodness-of-Fit ( N > 250; 12 < Nr.Var < 30)
CFI	< 0.80 - Bad fit	Above 0.92
	[0.80;0.90[ - Poor fit	
	[0.90;0.95[ - Good fit	
	≥ 0.95 - Very good fit	
GFI	The same of CFI	Above 0.95
RMSEA	> 0.10 - Unacceptable fit	< 0.07, with CFI of 0.92 or higher
	]0.05; 0.10] - Acceptable fit	
	≤ 0.05 - Very good fit	
SRMR	< 0.08	0.08 or less, with CFI above 0.92

## Results

### *Perceived personality ratings of accountants*

When considering the whole sample (N = 727), the basic psychometric characteristics for each of the original BFI scales are displayed in Table 3.2. This Table presents the number of items in each dimension (see Appendix 3-A for the full description of items), the mean scores obtained through the ratings of each set of personality attributes that performs each dimension, standard deviation and Cronbach's alpha values. Alpha coefficients range from 0.644 to 0.849. *Conscientiousness* and *Openness* scales show the highest alpha reliability (above 0.8), the *Agreeableness* scale is above 0.7 and the scales of *Extraversion* and *Neuroticism* display the lowest values, however above 0.6.

**Table 3.2:** Basic statistics for BFI

Scale	n	Mean	SD	Alpha
Extraversion	8	3.089	0.398	0.644
Agreeableness	9	3.293	0.409	0.732
Conscientiousness	9	3.745	0.474	0.849
Neuroticism	8	2.750	0.409	0.669
Openness	10	3.174	0.491	0.842

Note: N = 727; n = number of items in the scale; SD = Standard Deviation

Except for *Neuroticism*, the means obtained for all the other dimensions of personality are positioned on the high pole of the scale, but *Extraversion*, *Agreeableness* and *Openness* are near to the middle of the scale. Thus, the stereotype most salient dimension is *Conscientiousness* whose mean score suggests that it is the one that stimulates perceivers to show the most extreme positions. In this dimension, perceivers present accountants as hard-working, organized, reliable, focused and methodical.

Appendix 3-A displays the content of all five dimensions and the scores by item. An analysis of the content of the dimensions other than *Conscientiousness* reveals the following: in *Extraversion*, talkativeness and assertiveness have the most extreme means but on the opposite side; talkativeness posits accountants in the lower pole with 2.88 of average between BFI-1 and BFI-21R and assertiveness has the higher mean with 3.46; for *Agreeableness* all traits place accountants in the high pole side, with helpfulness being the most prominent with 3.58 of average between BFI-7 and BFI-12R, and kindness with 3.28 of average among BFI-32 and BFI-37R; for *Neuroticism*, except for BFI-19 “Worries a lot” with a mean score of 3.47, all other items were rated in the lower pole, suggesting that accountants in general are perceived as emotionally stable, but with the nuance of being worried people; in relation to *Openness*, again, except for BFI-35 “Prefers work that is routine”, a reverse item in the dimension, whose direct score is 3.20, the remaining items have means that place them in the high pole, with the most salient being BFI-15 “Is ingenious, a deep thinker” and BFI-10 “Is curious about many different things” with means of 3.63 and 3.41 respectively.

**Table 3.3:** Stereotype by groups of participants

Participants	Stereotype									
	E		A		C		N		O	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD
<b>All participants (N = 727)</b>	<b>3.089</b>	<b>0.398</b>	<b>3.293</b>	<b>0.409</b>	<b>3.745</b>	<b>0.474</b>	<b>2.750</b>	<b>0.409</b>	<b>3.174</b>	<b>0.491</b>
<b>Participants by gender</b>										
Male (N = 310)	3.058	0.396	3.282	0.416	3.738	0.443	2.729	0.375	3.157	0.489
Z-scores	-0.078	0.994	-0.025	1.016	-0.015	0.935	-0.049	0.917	-0.034	0.996
Female (N = 417)	3.112	0.399	3.301	0.403	3.750	0.496	2.764	0.433	3.186	0.493
Z-scores	0.058	1.002	0.019	0.988	0.011	1.047	0.036	1.057	0.025	1.003
<b>Participants by age</b>										
Less than 30 years (N = 148)	3.038	0.402	3.251	0.397	3.713	0.471	2.811	0.429	3.188	0.529
Z-scores	-0.129	1.009	-0.103	0.972	-0.068	0.992	0.150	1.047	0.029	1.078
From 30 to 50 years (N = 425)	3.075	0.399	3.288	0.409	3.759	0.473	2.749	0.417	3.144	0.486
Z-scores	-0.036	1.003	-0.012	1.001	0.030	0.996	-0.002	1.018	-0.061	0.990
Above 50 years (N = 154)	3.179	0.379	3.346	0.416	3.737	0.484	2.692	0.361	3.243	0.461
Z-scores	0.224	0.952	0.131	1.017	-0.017	1.020	-0.140	0.882	0.141	0.938
<b>Participants by level of education</b>										
Without graduation (N = 265)	3.170	0.368	3.366	0.416	3.804	0.478	2.668	0.410	3.331	0.441
Z-scores	0.202	0.925	0.179	1.019	0.125	1.008	-0.199	1.001	0.320	0.898
With graduation (N = 462)	3.043	0.407	3.251	0.399	3.711	0.469	2.796	0.402	3.083	0.496
Z-scores	-0.116	1.024	-0.103	0.975	-0.072	0.989	0.114	0.982	-0.184	1.010
<b>Participants with/without interaction with accountants</b>										
With interaction (N = 615)	3.098	0.385	3.300	0.402	3.752	0.477	2.742	0.411	3.186	0.480
Z-scores	0.022	0.967	0.018	0.984	0.014	1.005	-0.018	1.004	0.025	0.977
Without any kind of interaction (N = 69)	3.062	0.377	3.184	0.398	3.610	0.434	2.797	0.381	3.080	0.454
Z-scores	-0.070	0.946	-0.267	0.974	-0.284	0.916	0.116	0.930	-0.191	0.924

Note: E = Extraversion; A = Agreeableness; C = Conscientiousness; N = Neuroticism; O = Openness; SD = Standard Deviation

Table 3.3 presents a comparison of the stereotyped personality trait ratings of accountants across subsets of participants: by gender, age, level of education and those which have/had interactions with accountants (personal, by phone, email, or simply visual) or never had any kind of interaction with these professionals. Z-scores (mean = 0; standard deviation = 1) are exhibited since they indicate how many standard deviations each group are from the mean, allowing, thus, to understand if a particular group score is distinctive from the others.

When looking at the findings in Table 3.3, there seems to be no major differences in perception within groups of participants, which nonetheless could be statistically significant. In order to examine this hypothesis one-way ANOVA was used. The ANOVA assumption of normal distribution of the dependent variables (BF1, BF2, BF3, BF4 and BF5)<sup>6</sup> in the different groups was assessed through the Kolmogorov-Smirnov test with Lilliefors significance correction. Within all groups the p-value is less than 0.05 (see Appendix 3-C), indicating normality violations (Marôco, 2014; Sarstedt & Mooi, 2014). However, these violations have in general little impact on large samples sizes, being of concern in small samples with a number of cases below of 50, which is not the case in the subsamples of this

study (Hair et al., 2010). Additionally, the ANOVA test is usually robust to modest violations of normality assumption (Hair et al., 2010; Marôco, 2014). In this study, skewness and kurtosis reveal that normality violations are not severe since in all groups and variables  $|sk| < 3$  and  $|ku| < 8$  (Kline, 2011; see Appendix 3-C). The assumption of variance homogeneity was validated through Levene's test which indicates that none of the samples have significantly different variance, given that all p-values are greater than 0.05 (see Appendix 3-D).

**Table 3.4:** One-Way ANOVA for gender, age group, level of education and interaction with accountants: groups differences on the Big Five dimensions

Dependent Variables	Groups											
	Gender			Age			Level of education			Interaction with accountants		
	df	F	p-value	df	F	p-value	df	F	p-value	df	F	p-value
Extraversion	1,725	3.277	0.071	2,724	5.443	<b>0.005</b>	1,725	17.403	<b>0.000</b>	1,682	0.557	0.456
Agreeableness	1,725	0.349	0.555	2,724	2.138	0.119	1,725	13.609	<b>0.000</b>	1,682	5.234	<b>0.022</b>
Conscientiousness	1,725	0.115	0.735	2,724	0.562	0.570	1,725	6.563	<b>0.011</b>	1,682	5.561	<b>0.019</b>
Neuroticism	1,725	1.297	0.255	2,724	3.181	<b>0.042</b>	1,725	16.923	<b>0.000</b>	1,682	1.121	0.290
Openness	1,725	0.609	0.435	2,724	2.400	0.091	1,725	45.448	<b>0.000</b>	1,682	3.072	0.080

Results from one-way ANOVA (see Table 3.4 and Appendix 3-D) indicate that there was no statistically significant difference between 'Gender' in all dimensions of personality. Opposite results were obtained concerning 'Level of education' to which statistically significant difference between groups was found in all dimensions. Regarding 'Age' groups, statistically significant difference was identified only in relation to *Extraversion* and *Neuroticism*. Finally, *Agreeableness* and *Conscientiousness* are the dimensions for which ANOVA demonstrates the existence of statistically significant difference between the groups of 'Interaction with accountants'.

Because statistically significant differences between means of 'Age' groups were found and they are more than two, the analysis followed up with running a post hoc Tukey HSD test in order to identify which specific groups differ. The Tukey test (see Appendix 3-D) showed that the perception of *Extraversion* of people above 50 years is significantly different from people less than 30 years and people from 30 to 50 years ( $p < 0.05$ ). With the same conditions, it also highlighted that the perception of people above 50 years regarding *Neuroticism* significantly differs from people less than 30 years.

### ***Confirmatory factor analysis***

The original Big Five Model adjusted to the sample of this study was tested with 28 manifest variables derived from BFI as previously mentioned (see Appendix 3-B). None of these

variables have values of skewness and kurtosis indicating serious violations of normality ( $|sk| > 3$ ;  $|ku| > 8$ ; Kline, 2011). Skewness and kurtosis for all variables are below 1 and 2, respectively. On average  $|sk|$  is around 0.268 and  $|ku|$  approximately 0.559. This initial model reveals a poor overall fit as indicated by the fit indices (see Table 3.5).

In order to investigate the possible existence of a model that better adjusts to our data, the analysis proceeds with re-specifying the model. An intermediate model was tested after having removed all manifest variables with low standardized factor loadings, that is, below 0.5, a usually accepted cut-off criterion (Hair et al., 2010). These variables had loadings between 0.251 and 0.498 and are those marked with one asterisk in Appendix 3-B. In general, this model presents a better fit in comparison with the previous one (see Table 3.5), but also exhibits a poor overall fit.

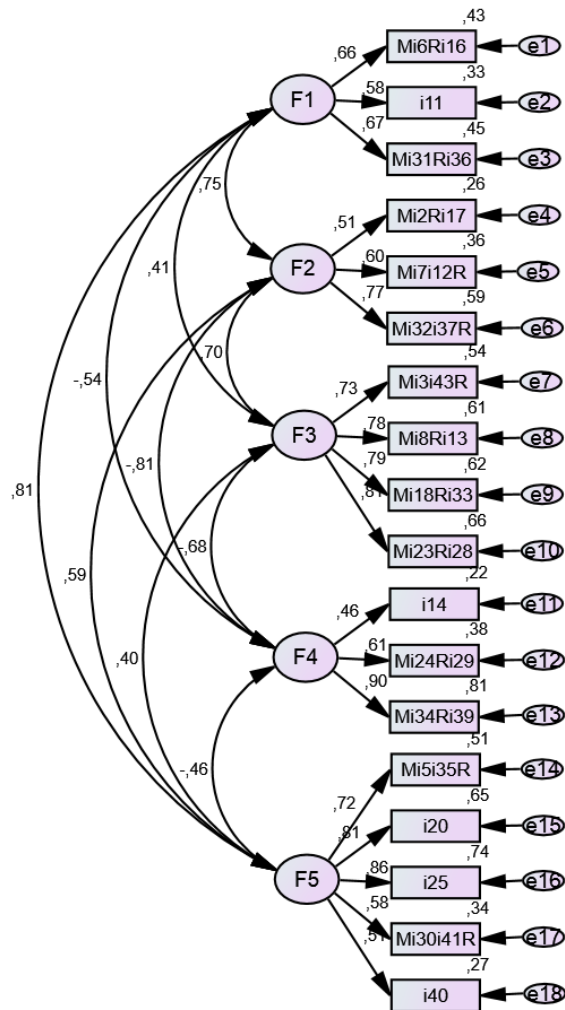
**Table 3.5:** Goodness-of-fit indexes of alternative measurement models

Model	nMV	$\chi^2$	df	CFI	GFI	RMSEA (IC 90%)	SRMR	MECVI
Initial*	28	1679.796	340	0.837	0.837	0.074; ]0.070;0.077[	0.072	2.503
Intermediate	23	1109.200	220	0.878	0.869	0.075; ]0.070;0.079[	0.060	1.687
Final	18	456.708	125	0.937	0.932	0.060; ]0.055;0.066[	0.044	0.759

Note: nMV = number of manifest variables; \*Respecting BFI structure and considering the mean of the 16 pairs of items with opposite implications as variables

A third and final model was drawn using modification indices provided by AMOS. The modification indices with a larger impact on model adjustment suggested correlation among residuals of manifest variables within a factor and with errors from variables of other factors. According to Byrne (2010), this type of correlations suggest overlap in the content of the items and its existence is frequent when dealing with real data (Bentler & Chou, 1987). To avoid this situation the model was re-specified excluding the variables marked with two asterisks in Appendix 3-B, based on the following criteria: will be deleted the problematic item with a lower standardized factor loading or the one that exhibits a higher number of correlations among the items, retaining, however, those that are essential to maintaining a minimum of three items per construct (Hair et al., 2010).

**Fig.3.1:** Confirmatory Factor Analysis of the Big Five



$\chi^2(125)=456,708$ ;  $p=,000$ ; CFI=,937; GFI=,932  
 RMSEA=,060;  $P(\text{rmsea} \leq 0.05)=,002$ , I.C. 90% ],055; ,066[  
 MECVI=,759; SRMR=,044

A substantial improvement in the model fit was achieved with this final version, which presents a good overall fit as indicated by the goodness-of-fit indexes displayed in Table 3.5. According to Marôco (2010), a re-specification of an original instrument should be subject to external validation, which can be verified through the Modified Expected Cross-Validation Index (MECVI) in the absence of a second independent sample that allows cross-validation. This index reflects the extent to which the adjustment of the model from the original sample will be cross-validated with other identical future samples. It is useful to compare alternative models, being the best model the one that presents lower MECVI (Bandalos, 1993; Marôco, 2010). Thus, as it is possible to note in MECVI values displayed



in Table 3.5, the final model (Figure 3.1) is the best of the three since it exhibits a considerable reduction in this index compared to the others.

**Table 3.6:** Convergent validity (final model)

Constructs/Items	Standardized estimated coefficients	Average variance extracted (AVE)	Construct reliability (CR)	Cronbach's alpha
<b>Extraversion (F1)</b>		0.405	0.671	0.640
Mi6Ri16	0.657			
i11	0.579			
Mi31Ri36	0.670			
<b>Agreeableness (F2)</b>		0.402	0.662	0.662
Mi2Ri17	0.506			
Mi7i12R	0.602			
Mi32i37R	0.767			
<b>Conscientiousness (F3)</b>		0.608	0.861	0.860
Mi3i43R	0.734			
Mi8Ri13	0.781			
Mi18Ri33	0.787			
Mi23Ri28	0.814			
<b>Neuroticism (F4)</b>		0.467	0.710	0.682
i14	0.464			
Mi24Ri29	0.614			
Mi34Ri39	0.899			
<b>Openness (F5)</b>		0.501	0.829	0.825
Mi5i35R	0.716			
i20	0.807			
i25	0.860			
Mi30i41R	0.580			
i40	0.515			

Table 3.6 presents the main indicators of convergent validity of the final model, indicating that it is acceptable. All factor loadings are statistically significant at the 0.001 level (two-tailed) and except in relation to item i14 in F4 which is near 0.5, all other standardized estimated coefficients are above the threshold of 0.5. The average variance extracted reveals low for F1 and F2, near to acceptable for F4 and adequate for F3 and F5. However, construct reliability coefficients (CR) of F3, F4 e F5 indicate good reliability and the others of F1 and F2 are acceptable since they are near 0.7. Additionally, Cronbach's alpha also indicates acceptable internal consistency reliability of the scales, since none of the coefficients fall below 0.6.

Table 3.7 displays indicators to assess discriminant validity. By comparing inter-construct square correlation estimate with AVE values it is not possible to confirm discriminant validity across all constructs. This fact, according to Koufteros et al. (2009), suggests the existence of higher order factors of the BF, a situation already found by several authors (for example, DeYoung, 2006; Digman, 1997; Jang et al., 2006; Rushton & Irwing, 2008).

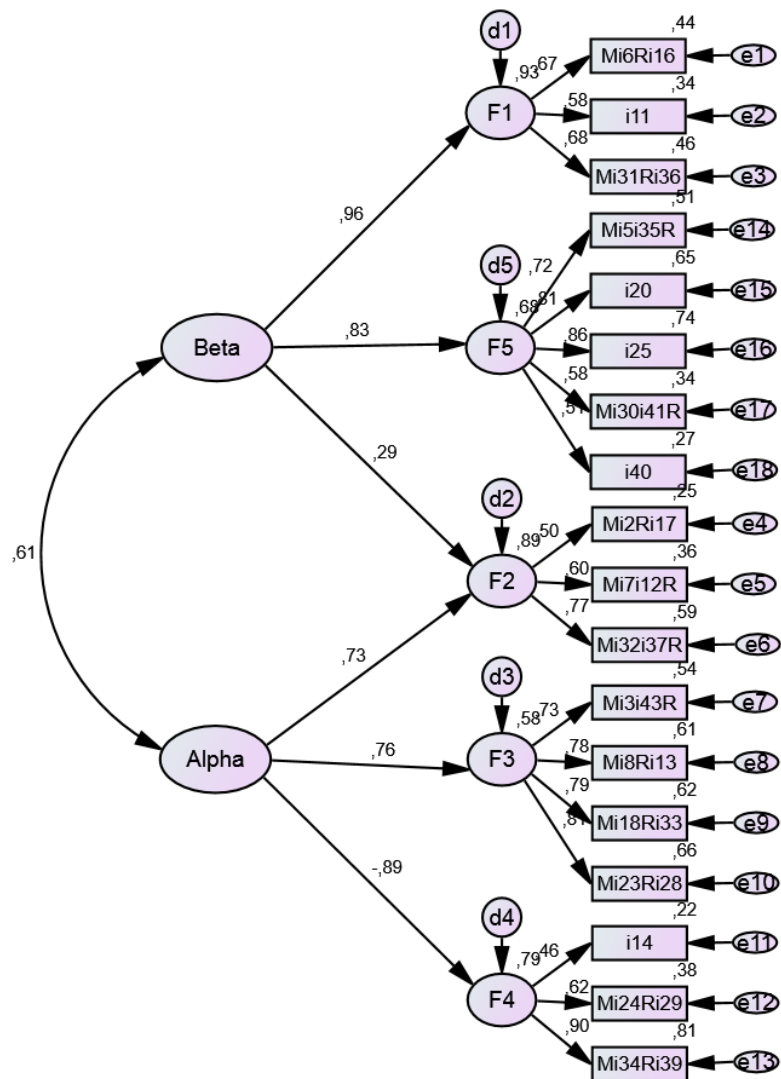
**Table 3.7:** Discriminant validity (final model)

Factors			Correlation estimate	Square correlation estimate	AVE of each factor	
F5	<-->	F4	-0.458	0.210	0.501	0.467
F5	<-->	F3	0.402	0.162	0.501	0.608
F5	<-->	F2	0.587	0.345	0.501	0.402
<b>F5</b>	<-->	<b>F1</b>	0.814	0.663	0.501	0.405
F4	<-->	F3	-0.675	0.456	0.467	0.608
<b>F4</b>	<-->	<b>F2</b>	-0.809	0.654	0.467	0.402
F4	<-->	F1	-0.541	0.293	0.467	0.405
<b>F2</b>	<-->	<b>F3</b>	0.698	0.487	0.402	0.608
F1	<-->	F3	0.409	0.167	0.405	0.608
<b>F1</b>	<-->	<b>F2</b>	0.751	0.564	0.405	0.402

The results of this study show high correlations among F2-F1, F2-F3, F2-F4 and F5-F1, a fact that support the findings of Rushton and Irwing (2008) in relation to the second-order structural hierarchy of the BF. These authors, based on Digman's (1997) data, identify that the best second-order structural hierarchy of the BF is comprised of the known higher order factors *Alpha* and *Beta* (Digman, 1997) saturating both in F2. As a result, they suggest that *Alpha* should saturate in F2 (*Agreeableness*), F3 (*Conscientiousness*) and F4 (*Neuroticism*), as originally proposed by Digman (1997), but *Beta* beyond saturating in F1 (*Extraversion*) and F5 (*Openness to Experience*) also saturates in F2 (*Agreeableness*).

This second-order model was tested and results indicate a good overall fit as can be seen in Figure 3.2. Discriminant validity between *Alpha* and *Beta*, as it was expected for second-order models, was confirmed since the average variance extracted from both factors ( $AVE_{Alpha}=0.635$ ;  $AVE_{Beta}=0.566$ ) are higher than the square correlation estimate among them ( $r^2_{Alpha-Beta} = 0.377$ ). All paths from *Alpha* and *Beta* to first-order constructs are statistically significant at a level of 0.001 (two-tailed). They are generally powerful (above 0.7; Hair et al., 2010), excepting the path from *Beta* to F2 (*Agreeableness*), a fact also identified by Rushton and Irwing (2008). In order to verify if Digman's (1997) hierarchical structure provides a preferred model, this weakened path was removed to test Digman's structure. The new overall fit ( $X^2(130)=488.002$ ;  $p=.000$ ;  $CFI=.932$ ;  $GFI=.926$ ;  $RMSEA=.062$ ;  $P(rmse\leq 0.05)=.001$ , I.C. 90% [.056; .067];  $SRMR=.048$ ;  $MECVI=.788$ ) is generally poorer than the one obtained for the previous model, supporting the findings of Rushton and Irwing (2008).

**Fig.3.2:** Second-order model of the Big Five



$\chi^2(129)=466,822$ ;  $p=,000$ ; CFI=,936; GFI=,930  
 RMSEA=,060;  $P(\text{rmsea} \leq 0.05)=,002$ , I.C. 90% ],054; ,066[  
 SRMR=,045; MECVI=,762

## Discussion

The focus of this study is on how accountants are socially perceived and to what extent the dimensions of such an image conforms with the Big Five structure, which can be understood as a model of social perception (Srivastava, 2010). The empirical data of this investigation provide support for the existence of the dimensions of the Big Five in the social image of accountants, suggesting this model as a suitable frame to study the social perception of accountants. However, not all manifest variables in each construct as established by the original BFI were found to be important in measuring the dimensions. Three alternative

models were tested and the findings show that the last ('Final'; see previous section), which excludes the variables marked with one or two asterisks in Appendix 3-B, is the one which best adjusts to the data of this study.

As a result, in order to better understand the perceived personality profile of accountants, mean scores of the manifest variables of the suggested alternative model were computed. Table 3.8 provides a comparison of these measures, contrasting them with those means computed with all traits of the BFI. It is possible to note that the means do not differ substantially. Therefore, in general the results indicate that accountants are not viewed as introvert, antagonist, neurotic, closed and with a lack of direction. Notwithstanding, the mean scores of *Extraversion*, *Agreeableness*, *Neuroticism* and *Openness* do not support the idea that these are key dimensions of the social image of accountants in Portugal. In fact, although positioned in the high pole their means are near the neutral point, which is the point where undifferentiated people are placed (Coaley, 2014). Thus, *Conscientiousness* is the most distinguishing dimension, exhibiting a mean score near 4 (moderately high), highlighting accountants as perfectionist, hardworking, organized and reliable workers. This categorization is consistent with the review of Barrick and Mount (1991), who state that the essence of *Conscientiousness* includes reliable aspects (carefulness, responsibility, rigorousness, organization and planning) and also volitional features (hardworking, persevering and achievement-oriented).

**Table 3.8:** Perceived personality profile of accountants

Dimensions of personality	Original BFI		Suggested model ('Final')	
	Mean	SD	Mean	SD
Extraversion	3.089	0.398	3.104	0.488
Agreeableness	3.293	0.409	3.357	0.426
Conscientiousness	3.745	0.474	3.757	0.490
Neuroticism	2.750	0.409	2.737	0.513
Openness	3.174	0.491	3.101	0.542

Note: N = 727; SD = Standard Deviation

Accordingly, the content of the stereotype of accountants appears to be dominated by features of *Conscientiousness*. In fact, a stereotypical image usually encompasses typical characteristics of a target group which arise from the highlighting of certain attributes capable of distinguish a group from ordinary people (Garcia-Marques & Mackie, 1999; Hinton, 2000). According to Cantor and Mischel (1979), lay people have restricted views about others and often describe them based on partial perspectives. Moreover, since the results of the Big Five, materialized through scores, reflect the concerns of perceivers

(Srivastava, 2010), one may expect that they take extremist positions only regarding dimensions that they consider to be fundamental for the target group. These dimensions cover the recognized stimulus that guides the perception, which “is ultimately an interpretation of incoming sensory stimuli” (Rookes & Willson, 2000, p. 93).

The standpoints taken by lay people are anchored on broad generalizations, beliefs and everyday thinking (Allport, 1961; Coaley, 2014; Terracciano et al., 2005). They are generally influenced by the perceived social roles of the target group, which provide significant contributions to the set of traits associated with it (Eagly & Steffen, 1984; Zebrowitz, 2009). From this point of view, in the case of accountants it is possible to understand that the results of this study suggest their social role is linked to *Conscientiousness*. Given that perceivers often understand others’ personality in light of what they need to perform a particular activity in which they engage in daily life (Eagly & Steffen, 1984), the findings of this study appear to support the view of accounting as an absorbing activity requiring people high in *Conscientiousness* whose attributes have been related to a strong performance of work tasks across job types (Barrick & Mount, 1991; Mount, Barrick, & Stewart, 1998).

The relationship between *Conscientiousness*, as well as the other Big Five dimensions, and the realm of occupations, has been studied in part considering Holland’s vocational theory. This theory categorises personality and work settings into six types: *artistic*, *conventional*, *enterprising*, *investigative*, *realistic* and *social* (see, for example, Holland, 1992, for a full description). Of particular interest for this work are the *conventional* and *enterprising* types due to the following facts: (1) accountants and their stereotypes have been presented mostly as *conventional* type and to a less extent as an *enterprising* type (Adler & Aranya, 1984; Aranya et al., 1978; Chen, Jones, Scarlata, & Stone, 2012); (2) the *conventional* type has been shown to be associated with *Conscientiousness*, the key piece of the accountants’ stereotype identified by the present research, while the *enterprising* type has been identified to be correlated with *Extraversion* (for example, Barrick, Mount, & Gupta, 2003; De Fruyt & Mervielde, 1997; Gottfredson, Jones, & Holland, 1993; Larson, Rottinghaus, & Borgen, 2002), one of the most neutral dimensions according to the findings of this study.

*Conventional* jobs “are highly task oriented and impersonal” (Barrick et al., 2003, p. 65). The associated personality type is characterized by Holland’s theory as conforming, careful, dogmatic, methodical, obedient, persistent, thorough and efficient (Holland, 1992).

*Enterprising* type has a focus on dynamism and involve “activities that entail persuading and leading others to attain organizational goals or economic gain” (Barrick et al., 2003, p. 47), with its personality profile described by Holland (1992) as energetic, excitement-seeking, forceful, optimistic, self-confident, adventurous, ambitious, domineering and assertive.

The characterization of these *conventional* and *enterprising* types seems to match with the description of the known stereotypes of accountants, *traditional accountant* and *business professional* (Carnegie & Napier, 2010). In this light, the findings of this study support the idea that the images created by society regarding accountants are stable across time and situations. It suggests the survival of the *traditional accountant* stereotype in a time and context where a different stereotype, perhaps nearer to the *business professional*, would be expected. In fact, there are some contextual aspects that could have stimulated the transformation of the former social image of accountants, such as: (1) the maturity of professionalization of accounting in Portugal; (2) the contemporary image of the discipline that international bigger accounting firms try to present (Jeacle, 2008); (3) the recognition of the involvement of accountants in management tasks found by this study<sup>7</sup>; and (4) the turbulence faced by accounting motivated by several international and local financial scandals, highlighting accounting manipulations. However, in light of the socioanalytic theory (Hogan, 1996) one may understand that a stereotype is a social reputation, with the findings of the present research being consistent with Hogan’s (1996) perspective that reputations have a stability nature.

Additionally, the results of this study corroborate that *Conscientiousness* is significantly a manifestation of *Alfa*, which is a socialization factor at a broader level of abstraction, (Digman, 1997), measured also by *Neuroticism* and *Agreeableness* as previously demonstrated. According to socioanalytic theory (Hogan, 1996), *Conscientiousness* is a piece of individuals’ social identity which results from their conscientious or unconscientious involvement in the management of their social performance (Hogan & Ones, 1997). In fact, the socioanalytic theory postulates that people are motivated to achieve social acceptance and status which together entail their social reputation. These are assets in the survival of a group and to grant social privileges, respectively. Accordingly, individuals described by perceivers as conscientious develop “the identity of a “person of integrity”” (Hogan & Ones, 1997, p. 865). Such an identity extends people’s reputation of being agreeable and emotionally stable (Hogan & Ones, 1997). The results of this study appear to

validate this proposition since the other two manifestations of *Alfa* are those dimensions that follow *Conscientiousness* in terms of a positive distance from the neutral point.

A good reputation in *Conscientiousness* also grants social acceptance, given that this dimension of personality is intimately linked with conformism and, as posited by the socioanalytic theory, to be conformist with other's rules produces this outcome. In fact, conscientious people "do not challenge authority, like rules, and avoid arguments, ambiguities, and altercations" (Hogan & Ones, 1997, p. 853). In light of the socioanalytic theory, social acceptance is important for maintaining a group and accountants are comfortable in this regard. However, this theory also suggests the existence of tensions in social life, highlighting that social acceptance usually tends to be inversely correlated with status. Consequently, when considering the findings of this study, achieving high social status and its inherent social privileges seems to be a challenge faced by accountants, since conformity only facilitates social status up to a certain point (Hogan & Ones, 1997). In this regard, *Extraversion* seems to be a key dimension since its high pole has been found to predict elevated level of status (Anderson, John, Keltner, & Kring, 2001).

### **Concluding remarks**

The present empirical research examines the social perception of accountants by drawing on the Big Five model of personality. Despite the potential of this model to capture the content and structure of social images (Srivastava, 2010), the inquiry ventures in the field of the study of the stereotypes of accountants using the Big Five are underexploited. By adopting this perspective and a structural approach, this study contributes to enriching this body of literature. In particular, it extends the body of literature that is concerned with the contemporary social images of accountants, bringing a different approach and providing evidence through a sample collected from community in general, a source unexplored until now.

This study also offers insights to better understand how the social images of the accounting profession perform in contexts in which the social arena is invaded by financial scandals implicating accountants and in times when the professionalization of accounting is a well-established reality. The major conclusion is that the early image of accountants, the *traditional accountant* stereotype, survives until now, resisting different kinds of input. In fact, the present research suggests the existence of a stereotype dominated by features of *Conscientiousness*, which has been associated with Holland's *conventional* type and is

comprised of the core characteristics of the *traditional accountant* stereotype. From the perspective of the socioanalytic theory (Hogan, 1996), these findings highlight the social acceptance of accountants as an occupational group organized as a profession, but deny the possibility of accountants benefiting from the highest levels of social status.

The reported results, although consistent with most of the investigation in the field, show incoherence with the findings of Carnegie and Napier (2010). These authors found that accountants may no longer be described according to the traditional image but as *business professionals* as already mentioned. Thus, when considering the existence of non-consensual results across studies, this study corroborates the fact that the way perceptions perform over time may differ across cultures (Chan et al., 2012). It suggests that cultural differences could have important effects on the perpetuation of the former image of accountants. Accordingly, future works engaging in analysis with samples from different regions will be useful to provide new insights to understand this situation.

The findings of this work also have practical implications. Considering that enduring characteristics have a predictor function (Coaley, 2014), the link of accountants with *Conscientiousness* facilitates positive assessments of their actual or potential professional performance. In fact, as previously mentioned, a positive relationship between *Conscientiousness* and job performance has been identified. This fact has positive impacts on the perceived role of accounting in society. However, according to Hopwood (1994, p. 299) accounting has faced social transformation over time providing in contemporary times contributions “to the functioning of a very wide range of organizations and socio-economic processes”.

Consequently, as Coate et al. (2003) emphasize the accounting context currently requires significant social interaction. These authors suggest that benefits may arise for the profession from an improvement in the stereotype. They advocate that an active position should be taken by recruiters in order to captivate individuals high in *Extraversion* and *Openness*, which are capable of promoting an adjustment to the stereotype. The Big Five is a recognized model for this purpose, and the possibility of its application in practical contexts involving accountants is reinforced by the results of this work. This usefulness appears to be increased by the potentiality of obtaining global scores for *Stability* and *Plasticity* (DeYoung et al., 2002) confirmed by this study, since those dimensions of personality reflect its structure at a higher level of abstraction by providing an aggregated perspective.



Future research is, however, expected to engage in validating the model proposed by this study through other samples. Notwithstanding the reasonability of the psychometric characteristics obtained by the present research, it is important the development of additional investigation in order to validate/improve the instrument to assess the Big Five in the context of accounting. Specially, in relation to the constructs of *Extraversion* and *Agreeableness* to which were identified lower construct reliabilities. Thus, despite the fact that this study reinforces the idea of the universality of the Big Five, it calls attention to the adaptation and development of measurement instruments focused on professional groups, especially accountants. This will be important for practical purposes and also to promote local and transcultural investigation.

### Notes

<sup>1</sup> The first group is comprised of works which study the stereotype of accountants through the cinema (Beard, 1994; Dimnik & Felton, 2006; Felton, Dimnik, & Bay, 2008; Holt, 1994; Kyriacou, 2004; Magon & France, 2012; Smith & Briggs, 1999), recruitment material (Jeacle, 2008), humorous material (Bougen, 1994; Jones & Stanton, 2013; Miley & Read, 2012), popular music (Jacobs & Evans, 2012; Smith & Jacobs, 2011), and popular literature. This last one includes studies of press material (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Cobbs, 1976; Ewing, Pitt, & Murgolo-Poore, 2001; France, 2010; Friedman & Lyne, 2001; Hoffjan, 2004), literary fiction (Boys, 1994; Evans & Fraser, 2012; Robert, 1957; Stacey, 1958; Walker, 1995; West, 2001), and books on financial scandals (Carnegie & Napier, 2010).

<sup>2</sup> Italics in the original.

<sup>3</sup> Italics in the original.

<sup>4</sup> It was not possible to ensure the randomness of the sample. However, its dimension exceeds the number of observations required for a sample of the Portuguese community with a confidence level of 99% and a margin of error of 5%. The sample also approximates the distribution of the Portuguese population across urban and nonurban regions as well as in terms of gender.

<sup>5</sup> “Statistical technique used to determine whether samples from two or more groups come from populations with equal means” (Hair et al., 2010, p.440).

<sup>6</sup> BF1 = Extraversion; BF2 = Agreeableness; BF3 = Conscientiousness; BF4 = Neuroticism; BF5 = Openness.

<sup>7</sup> The participants of this study were questioned, according to a five-point scale from 1 (not at all) to 5 (extremely), about the importance of supporting management in the accountants’ tasks. Results indicate that more than 90% of the sample considers supporting management as a task of accountants, with the rate of almost 70% as “very important” or “extremely important”.

### References

- Adler, S., & Aranya, N. (1984). A comparison of the work needs, attitudes, and preferences of professional accountants at different career stages. *Journal of Vocational Behavior*, 25(1), 45-57.
- Allport, G. W. (1937). *Personality: A psychological interpretation*. New York: Holt.
- Allport, G. W. (1961). *Pattern and growth in personality*. New York: Holt.
- Allport, G. W., & Odbert, H. S. (1936). Trait-names: A psycho-lexical study. *Psychological Monographs*, 47(211), whole number.
- Anderson, C., John, O. P., Keltner, D., & Kring, A. M. (2001). Who Attains Social Status? Effects of Personality and Physical Attractiveness in Social Groups. *Journal of Personality and Social Psychology*, 81(1), 116-132.

- Aranya, N., Meir, E. I., & Bar-Ilan, A. (1978). An empirical examination of the stereotypical accountant based on Holland's theory. *Journal of Occupational Psychology*, 51(2), 139-145.
- Ashton, M. C., Lee, K., Goldberg, L. R., & de Vries, R. E. (2009). Higher order factors of personality: Do they exist? *Personality and Social Psychology Review*, 13(2), 79-91.
- Baldvinsdottir, G., Burns, J., Nørreklit, H., & Scapens, R. W. (2009). The image of accountants: from bean counters to extreme accountants. *Accounting, Auditing & Accountability Journal*, 22(6), 858-882.
- Bandalos, D. L. (1993). Factors influencing cross-validation of confirmatory factor analysis models. *Multivariate Behavioral Research*, 28(3), 351-374.
- Barrick, M. R., & Mount, M. K. (1991). The Big Five personality dimensions and job performance: A meta-analysis. *Personnel psychology*, 44(1), 1-26.
- Barrick, M. R., Mount, M. K., & Gupta, R. (2003). Meta-Analysis of the Relationship Between the Five-Factor Model of Personality and Holland's Occupational Types. *Personnel Psychology*, 56(1), 45-74.
- Beard, V. (1994). Popular culture and professional identity: Accountants in the movies. *Accounting, Organizations and Society*, 19(3), 303-318.
- Becker, P. (1999). Beyond the big five. *Personality and Individual Differences*, 26(3), 511-530.
- Bedeian, A. G., Mossholder, K. W., Touliatos, J., & Barkman, A. I. (1986). The accountant's stereotype: an update for vocational counselors. *Career Development Quarterly*, 35, 113-122.
- Benet-Martínez, V., & John, O. P. (1998). Los Cinco Grandes across cultures and ethnic groups: Multitrait-multimethod analyses of the Big Five in Spanish and English. *Journal of Personality and Social Psychology*, 75(3), 729-750.
- Benet-Martínez, V., & Oishi, S. (2008). Culture and Personality. In O. P. John, R. W. Robins & L. A. Pervin (Eds.), *Handbook of personality: Theory and research* (3rd ed., pp. 542-567). New York and London: Guilford Press.
- Bentler, P. M., & Chou, C.-P. (1987). Practical issues in structural modeling. *Sociological Methods & Research*, 16(1), 78-117.
- Block, J. (1995). A contrarian view of the five-factor approach to personality description. *Psychological Bulletin*, 117(2), 187.
- Bougen, P. D. (1994). Joking apart: the serious side to the accountant stereotype. *Accounting, Organizations and Society*, 19(3), 319-335.
- Boys, P. (1994). A source of accounting history: Somerset Maugham. *The accounting Historians Notebook*, Fall, 7-9; 24.
- Buss, D. M. (1996). Social Adaptation and Five Major Factors of Personality. In J. S. Wiggins (Ed.), *The Five-Factor Model of Personality: Theoretical Perspectives* (pp. 180-207). New York and London: The Guilford Press.
- Byrne, B. M. (2010). *Structural Equation Modeling with AMOS: Basic Concepts, Applications, and Programming* (2nd ed.). New York: Routledge.

- Cantor, N., & Mischel, W. (1979). Prototypes in Person Perception. In L. Berkowitz (Ed.), *Advances in experimental social psychology* (Vol. 12, pp. 4-52). New York and London: Academic Press.
- Carnegie, G. D., & Napier, C. J. (2010). Traditional accountants and business professionals: Portraying the accounting profession after Enron. *Accounting, Organizations and Society*, 35(3), 360-376.
- Cattell, R. B. (1943). The description of personality: basic traits resolved into clusters. *The Journal of Abnormal and Social Psychology*, 38(4), 476-506.
- Cattell, R. B. (1945a). The Description of Personality: Principles and Findings in a Factor Analysis. *The American Journal of Psychology*, 58(1), 69-90.
- Cattell, R. B. (1945b). The principal trait clusters for describing personality. *Psychological Bulletin*, 42(3), 129-161.
- Chan, W., et al. (2012). Stereotypes of age differences in personality traits: Universal and accurate? *Journal of Personality and Social Psychology*, 103(6), 1050-1066.
- Chen, C. C., Jones, K. T., Scarlata, A. N., & Stone, D. N. (2012). Does the Holland model of occupational choice (HMOC) perpetuate the Beancounter-Bookkeeper (BB) stereotype of accountants? *Critical Perspectives on Accounting*, 23(4), 370-389.
- Churchill, G. A. (1979). A paradigm for developing better measures of marketing constructs. *Journal of Marketing Research*, (pre-1986), 64-73.
- Clark, L. A., & Watson, D. (1995). Constructing validity: basic issues in objective scale development. *Psychological Assessment*, 7(3), 309-319.
- Coaley, K. (2014). *An introduction to psychological assessment and psychometrics*. London: Sage.
- Coate, C., Mitschow, M. C., & Schinski, M. D. (2003). What students think of CPAs: Is the stereotype alive and well? *The CPA Journal*, August, 52-55.
- Cobbs, J. L. (1976). How the business press views the accounting profession. *Journal of Accountancy*, 142(3), 94-97.
- Cory, S. N. (1992). Quality and quantity of accounting students and the stereotypical accountant: Is there a relationship? *Journal of Accounting Education*, 10(1), 1-24.
- Costa, P. T., & MacCrae, R. R. (1992). *Revised NEO personality inventory (NEO PI-R) and NEO five-factor inventory (NEO FFI): Professional manual*. Odessa, FL: Psychological Assessment Resources.
- De Fruyt, F., & Mervielde, I. (1997). The five-factor model of personality and Holland's RIASEC interest types. *Personality and Individual Differences*, 23(1), 87-103.
- De Raad, B., & Peabody, D. (2005). Cross-culturally recurrent personality factors: analyses of three factors. *European Journal of Personality*, 19(6), 451-474.
- De Raad, B., Perugini, M., Hrebícková, M., & Szarota, P. (1998). Lingua franca of personality taxonomies and structures based on the psycholexical approach. *Journal of Cross-Cultural Psychology*, 29(1), 212-232.

- De Raad, B., Perugini, M., & Szirmák, Z. (1997). In Pursuit of a Cross-lingual References Structure of Personality Traits: Comparisons among Five Languages. *European Journal of Personality*, 11(3), 167-185.
- DeCoster, D. T., & Rhode, J. G. (1971). The accountant's stereotype: real or imagined, deserved or unwarranted. *Accounting Review*, XLVI(4), 651-664.
- DeYoung, C. G. (2006). Higher-order factors of the Big Five in a multi-informant sample. *Journal of Personality and Social Psychology*, 91(6), 1138-1151.
- DeYoung, C. G., Peterson, J. B., & Higgins, D. M. (2002). Higher-order factors of the Big Five predict conformity: Are there neuroses of health? *Personality and Individual Differences*, 33(4), 533-552.
- Digman, J. M. (1990). Personality structure: Emergence of the five-factor model. *Annual Review of Psychology*, 41(1), 417-440.
- Digman, J. M. (1997). Higher-order factors of the Big Five. *Journal of Personality and Social Psychology*, 73(6), 1246-1256.
- Dimnik, T., & Felton, S. (2006). Accountant stereotypes in movies distributed in North America in the twentieth century. *Accounting, Organizations and Society*, 31(2), 129-155.
- Eagly, A. H., & Steffen, V. J. (1984). Gender stereotypes stem from the distribution of women and men into social roles. *Journal of Personality and Social Psychology*, 46(4), 735-754.
- Ellis, A., Abrams, M., & Abrams, L. (2009). *Personality theories: Critical perspectives*. London: Sage.
- Evans, L., & Fraser, I. (2012). The accountant's social background and stereotype in popular culture: The novels of Alexander Clark Smith. *Accounting, Auditing & Accountability Journal*, 25(6), 964-1000.
- Ewen, R. B. (2003). *An introduction to theories of personality* (6th ed.). New Jersey: Lawrence Erlbaum Associates.
- Ewing, M. T., Pitt, L. F., & Murgolo-Poore, M. E. (2001). Bean Couture: Using Photographs and Publicity to Re-position the Accounting Profession. *Public Relations Quarterly*, 46(4), 23-30.
- Eysenck, H. J. (1998). *Dimensions of personality*. New Jersey: Transaction Publishers.
- Eysenck, H. J. (2006). *The biological basis of personality*. New Jersey: Transaction Publishers.
- Felton, S., Dimnik, T., & Bay, D. (2008). Perceptions of Accountants' Ethics: Evidence from Their Portrayal in Cinema. *Journal of Business Ethics*, 83, 217-232.
- Field, A. (2000). *Discovering Statistics Using SPSS for Windows: Advanced Techniques for the Beginner*. London: Sage Publications.
- Fisher, R., & Murphy, V. (1995). A pariah profession? Some student perceptions of accounting and accountancy. *Studies in Higher Education*, 20(1), 45-58.

- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, (pre-1986), 39-50.
- France, A. (2010). *The portrayal of accountants in high profile New Zealand newspapers*. Paper presented at the Auckland Region Accounting Conference (ARA), Manukau Institute of Technology.
- Friedman, A. L., & Lyne, S. R. (1997). Activity-based techniques and the death of the beancounter. *European Accounting Review*, 6(1), 19-44.
- Friedman, A. L., & Lyne, S. R. (2001). The beancounter stereotype: towards a general model of stereotype generation. *Critical Perspectives on Accounting*, 12(4), 423-451.
- Funder, D. C., & Sneed, C. D. (1993). Behavioral manifestations of personality: an ecological approach to judgmental accuracy. *Journal of Personality and Social Psychology*, 64(3), 479-490.
- Garcia-Marques, L., & Mackie, D. M. (1999). The impact of stereotype-incongruent information on perceived group variability and stereotype change. *Journal of Personality and Social Psychology*, 77(5), 979-990.
- Gerbing, D. W., & Anderson, J. C. (1988). An updated paradigm for scale development incorporating unidimensionality and its assessment. *Journal of Marketing Research*, XXV(May 1988), 186-192.
- Goldberg, L. R. (1990). An alternative" description of personality": the big-five factor structure. *Journal of Personality and Social Psychology*, 59(6), 1216-1229.
- Goldberg, L. R. (1992). The development of markers for the Big-Five factor structure. *Psychological assessment*, 4(1), 26-42.
- Gomes, L. M. R. (2009). *Os esteriótipos associados aos contabilistas e à profissão contabilística: o caso dos alunos de Ciências Económicas e Empresariais*. Unpublished master's thesis in accounting, University of Minho, Braga.
- Gosling, S. D., Rentfrow, P. J., & Swann, W. B. (2003). A very brief measure of the Big-Five personality domains. *Journal of Research in Personality*, 37(6), 504-528.
- Gottfredson, G. D., Jones, E. M., & Holland, J. L. (1993). Personality and vocational interests: The relation of Holland's six interest dimensions to five robust dimensions of personality. *Journal of Counseling Psychology*, 40(4), 518-524.
- Granleese, J., & Barrett, T. F. (1990). The social and personality characteristics of the Irish Chartered Accountant. *Personality and Individual Differences*, 11(9), 957-964.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis: A Global Perspective* (7th ed.). New Jersey: Pearson Prentice Hall.
- Hakel, M. D., Hollmann, T. D., & Dunnette, M. D. (1970). Accuracy of interviewers, certified public accountants, and students in identifying the interests of accountants. *Journal of Applied Psychology*, 54(2), 115-119.
- Hamilton, D. L., Chen, J. M., Ko, D. M., Winczewski, L., Banerji, I., & Thurston, J. A. (2015). Sowing the seeds of stereotypes: Spontaneous inferences about groups. *Journal of Personality and Social Psychology*, 109(4), 569-588.

- Hilton, J. L., & Hippel, W. V. (1996). Stereotypes. *Annual Review of Psychology*, 47(1), 237-271.
- Hinton, P. R. (2000). *Stereotypes, Cognition and Culture*. Hove: Psychology Press.
- Hoffjan, A. (2004). The Image of the Accountant in a German Context. *Accounting and the Public Interest*, 4, 62-89.
- Hogan, J., & Ones, D. S. (1997). Conscientiousness and integrity at work. In R. Hogan, J. Johnson & S. Briggs (Eds.), *Handbook of Personality Psychology* (pp. 849-870). San Diego: Academic Press.
- Hogan, R. (1996). A Socioanalytic Perspective on the Five-Factor Model. In J. S. Wiggins (Ed.), *The Five-Factor Model of Personality: Theoretical Perspectives* (pp. 163-179). New York and London: The Guilford Press.
- Holland, J. L. (1992). *Making vocational choices: A theory of vocational personalities and work environments* (2nd ed.). Odessa: Psychological Assessment Resources.
- Holt, P. E. (1994). Stereotypes of the accounting professional as reflected in popular movies, accounting students and society. *New Accountant*, April, 24-25.
- Hooper, D., Coughlan, J., & Mullen, M. (2008). Structural equation modelling: Guidelines for determining model fit. *The Electronic Journal of Business Research Methods*, 6(1), 53-60.
- Hopwood, A. G. (1994). Accounting and everyday life: an introduction. *Accounting, Organizations and Society*, 19(3), 299-301.
- Hunt, S. C., Falgiani, A. A., & Intrieri, R. C. (2004). The Nature and Origins of Students' Perceptions of Accountants. *Journal of Education for Business*, 79(3), 142-148.
- Hunt, S. C., Intrieri, R. C., Falgiani, A. A., & Papini, M. T. (2009). The Effect Of Gender And Knowledge On Students' Impressions Of Accountants In The Post-Enron Era. *Journal of Business & Economics Research*, 7(5), 1-13.
- Imada, A. S., Fletcher, C., & Dalessio, A. (1980). Individual correlates of an occupational stereotype: A reexamination of the stereotype of accountants. *Journal of Applied Psychology*, 65(4), 436-439.
- Jacobs, K., & Evans, S. (2012). Constructing accounting in the mirror of popular music. *Accounting, Auditing & Accountability Journal*, 25(4), 673-702.
- Jang, K. L., et al. (2006). Behavioral genetics of the higher-order factors of the Big Five. *Personality and Individual Differences*, 41(2), 261-272.
- Jeacle, I. (2008). Beyond the boring grey: The construction of the colourful accountant. *Critical Perspectives on Accounting*, 19(8), 1296-1320.
- John, O. P. (1990). The "Big Five" factor taxonomy: Dimensions of Personality in the natural language and questionnaires. In L. A. Pervin (Ed.), *Handbook of personality: Theory and research* (pp. 66-100). New York: Guilford Press.
- John, O. P., Donahue, E. M., & Kentle, R. L. (1991). *The big five inventory—versions 4a and 54*. Berkeley, CA: University of California at Berkeley, Institute of Personality and Social Research.

- John, O. P., Naumann, L. P., & Soto, C. J. (2008). Paradigm Shift to the Integrative Big Five Trait Taxonomy - History, Measurement, and Conceptual Issues. In O. P. John, R. W. Robins & L. A. Pervin (Eds.), *Handbook of personality: Theory and research* (3rd ed., pp. 114-158). New York and London: Guilford Press.
- John, O. P., & Srivastava, S. (1999). The Big Five trait taxonomy: History, Measurement, and Theoretical Perspectives. In L. A. Pervin & O. P. John (Eds.), *Handbook of personality: Theory and research* (2nd ed., pp. 102-138). New York: Guilford Press.
- Jones, M. J., & Stanton, P. (2013). *Enron Cartoons: Accounting in the Spotlight*. Paper presented at the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe.
- Kline, R. B. (2011). *Principles and practice of structural equation modeling* (3rd ed.). New York and London: The Guilford Press.
- Koufteros, X., Babbar, S., & Kaighobadi, M. (2009). A paradigm for examining second-order factor models employing structural equation modeling. *International Journal of Production Economics*, 120(2), 633-652.
- Kunda, Z., & Thagard, P. (1996). Forming Impressions From Stereotypes, Traits, and Behaviors: A Parallel-Constraint-Satisfaction Theory. *Psychological Review*, 103(2), 284-308.
- Kyriacou, O. (2004). *Of egotistical adding machines, bean counters and lion tamers: exploring representations of accountants in films*. Paper presented at the Fourth Asia Pacific Interdisciplinary Research in Accounting Conference, Singapore.
- Larson, L. M., Rottinghaus, P. J., & Borgen, F. H. (2002). Meta-analyses of Big Six interests and Big Five personality factors. *Journal of Vocational Behavior*, 61(2), 217-239.
- Lizuka, Y., Patterson, M. L., & Matchen, J. C. (2002). Accuracy and Confidence on the Interpersonal Perception Task: A Japanese-American Comparison. *Journal of Nonverbal Behavior*, 26(3), 159-174.
- Magon, A., & France, A. (2012). *Current portrayal of accountants in movies in New Zealand*. Paper presented at the Engage, Enhance, Educate: New Zealand Applied Business Education Conference, Applied Business Education, Hamilton, New Zealand.
- Malhotra, N. K. (1999). *Marketing Research: An Applied Orientation* (3rd ed.). New Jersey: Prentice-Hall.
- Marôco, J. (2010). *Análise de Equações Estruturais: Fundamentos Teóricos, Software & Aplicações*. Pêro Pinheiro: ReportNumber.
- Marôco, J. (2014). *Análise estatística com o SPSS Statistics* (6th ed.). Pêro Pinheiro: ReportNumber.
- Marriott, P., & Marriott, N. (2003). Are we turning them on? A longitudinal study of undergraduate accounting students' attitudes towards accounting as a profession. *Accounting Education: An International Journal*, 12(2), 113-133.
- McCrae, R. R. (2010). The place of the FFM in personality psychology. *Psychological Inquiry*, 21(1), 57-64.

- McCrae, R. R., & Costa, P. T. (1996). Toward a new generation of personality theories: Theoretical contexts for the five-factor model. In J. S. Wiggins (Ed.), *The five-factor model of personality: Theoretical perspectives* (pp. 51-87). New York: Guilford Press.
- McCrae, R. R., & Costa, P. T. (1997). Personality trait structure as a human universal. *American Psychologist*, 52(5), 509-516.
- McCrae, R. R., & Costa, P. T. (2008). The Five-Factor Theory of Personality. In O. P. John, R. W. Robins & L. A. Pervin (Eds.), *Handbook of personality: Theory and research* (3rd ed., pp. 159-181). New York and London: Guilford Press.
- Miley, F., & Read, A. (2012). Jokes in popular culture: the characterisation of the accountant. *Accounting, Auditing & Accountability Journal*, 25(4), 703-718.
- Miller, P. (1994). Accounting as social and institutional practice: an introduction. In A. G. Hopwood & P. Miller (Eds.), *Accounting as social and institutional practice* (pp. 1-39). Cambridge: University Press.
- Mount, M. K., Barrick, M. R., & Stewart, G. L. (1998). Five-factor model of personality and performance in jobs involving interpersonal interactions. *Human Performance*, 11(2/3), 145-165.
- Mount, M. K., Barrick, M. R., & Strauss, J. P. (1994). Validity of observer ratings of the big five personality factors. *Journal of Applied Psychology*, 79(2), 272-280.
- Murphy, K. R., & Davidshofer, C. O. (1994). *Psychological testing: principles and applications* (3rd ed.). New Jersey: Prentice-Hall.
- Oh, I.-S., Wang, G., & Mount, M. K. (2011). Validity of observer ratings of the five-factor model of personality traits: a meta-analysis. *Journal of Applied Psychology*, 96(4), 762-773.
- Parker, L. D. (1999). *From brown cardi to gold Gucci: Progressing the profession's image in the new millennium*. Adelaide: South Australia CPA Congress.
- Parker, L. D., & Warren, S. (2013). *The Presentation of the Self and Professional Identity: Countering the Accountant's Stereotype*. Paper presented at the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe.
- Peabody, D., & De Raad, B. (2002). The substantive nature of psycholexical personality factors: A comparison across languages. *Journal of Personality and Social Psychology*, 83(4), 983-997.
- Pervin, L. A., & Cervone, D. (2010). *Personality: theory and research*. Asia: Wiley.
- Potter, B. N. (2005). Accounting as a social and institutional practice: Perspectives to enrich our understanding of accounting change. *Abacus*, 41(3), 265-289.
- Rammstedt, B., & John, O. P. (2007). Measuring personality in one minute or less: A 10-item short version of the Big Five Inventory in English and German. *Journal of Research in Personality*, 41(1), 203-212.
- Robert, R. (1957). The Accountant in Literature. *Journal of Accountancy*, 103(3), 64-66.
- Rookes, P., & Willson, J. (2000). *Perception: theory, development and organisation*. New York: Routledge.



- Rushton, J. P., & Irwing, P. (2008). A General Factor of Personality (GFP) from two meta-analyses of the Big Five: Digman (1997) and Mount, Barrick, Scullen, and Rounds (2005). *Personality and Individual Differences*, 45, 679-683.
- Ryckman, R. M. (2008). *Theories of personality* (9th ed.). Belmont: Thomson Wadsworth.
- Sarstedt, M., & Mooi, E. (2014). *A concise guide to market research: the process, data, and methods using IBM SPSS statistics* (2nd ed.). New York and London: Springer.
- Saucier, G. (1994). Mini-markers: A brief version of Goldberg's unipolar Big-Five markers. *Journal of Personality Assessment*, 63(3), 506-516.
- Saucier, G. (2002). Orthogonal markers for orthogonal factors: The case of the Big Five. *Journal of Research in Personality*, 36(1), 1-31.
- Saucier, G., & Goldberg, L. R. (1996). The Language of Personality: Lexical Perspectives on the Five-Factor model. In J. S. Wiggins (Ed.), *The Five-Factor Model of Personality: Theoretical Perspectives* (pp. 21-50). New York and London: The Guilford Press.
- Saucier, G., Hampson, S. E., & Goldberg, L. R. (2000). Cross-language studies of lexical personality factors. In S. E. Hampson (Ed.), *Advances in personality psychology* (Vol. 1, pp. 1-36). East Sussex: Psychology Press.
- Schmitt, D. P., Allik, J., McCrae, R. R., & Benet-Martínez, V. (2007). The geographic distribution of Big Five personality traits patterns and profiles of human self-description across 56 nations. *Journal of Cross-Cultural Psychology*, 38(2), 173-212.
- Smith, D., & Jacobs, K. (2011). "Breaking up the sky": The characterisation of accounting and accountants in popular music. *Accounting, Auditing & Accountability Journal*, 24(7), 904-931.
- Smith, M., & Briggs, S. (1999). From bean-counter to action hero: changing the image of the accountant. *Management Accounting*, 77, 28-30.
- Srivastava, S. (2010). The five-factor model describes the structure of social perceptions. *Psychological Inquiry*, 21(1), 69-75.
- Stacey, N. A. H. (1958). The Accountant in Literature. *Accounting Review*, 33(1), 102-105.
- Stangor, C., & Schaller, M. (1996). Stereotypes as Individual and Collective Representations. In C. N. Macrae, C. Stangor & M. Hewstone (Eds.), *Stereotypes and stereotyping* (pp. 3-37). New York: Guilford Press.
- Taggar, S., & Parkinson, J. (2007). Personality tests in accounting research. *Journal of Human Resource Costing & Accounting*, 11(2), 122-151.
- Terracciano, A., et al. (2005). National character does not reflect mean personality trait levels in 49 cultures. *Science*, 310(5745), 96-100.
- Walker, S. P. (1995). An Early Challenge to the Accountant Stereotype? The Accountant as Hero in Late Victorian Romantic Fiction. *The accounting Historians Notebook*, Fall, 13-14; 32.
- Wessels, P., & Steenkamp, L. (2009). An investigation into students' perceptions of accountants. *Meditari Accountancy Research*, 17(1), 117-132.

- West, B. P. (2001). On the social history of accounting: The bank audit by Bruce Marshall. *Accounting History*, 6(1), 11-30.
- Wiggins, J. S. (1996a). *The Five-Factor Model of Personality: Theoretical Perspectives*. New York and London: The Guilford Press.
- Wiggins, J. S. (1996b). Preface. In J. S. Wiggins (Ed.), *The Five-Factor Model of Personality: Theoretical Perspectives* (pp. vii-xi). New York and London: The Guilford Press.
- Wiggins, J. S., & Trapnell, P. D. (1996). A Dyadic-Interactional Perspective on the Five-Factor Model. In J. S. Wiggins (Ed.), *The Five-Factor Model of Personality: Theoretical Perspectives* (pp. 88-162). New York and London: The Guilford Press.
- Williams, J. E., Satterwhite, R. C., & Best, D. L. (1999). Pancultural gender stereotypes revisited: the five factor model. *Sex Roles*, 40(7-8), 513-525.
- Wright, J. C., & Dawson, V. (1988). Person perception and the bounded rationality of social judgment. *Journal of Personality and Social Psychology*, 55(5), 780-794.
- Zebrowitz, L. A. (2009). *Social perception*. Berkshire: Open University Press.

### Appendix 3-A: Descriptive statistics for BFI

Dimension/Items**	Whole sample (N = 727)		
	Mean (original/reversed)*	SD	Mean (pairs of opposite items)
<b>Extraversion</b>	<b>3,09</b>	<b>0,398</b>	
Talkative (BFI-1)	3,00	0,857	
Reserved (BFI-6)* (RP16)	2,74 (3,26)	0,814	3,04
Full of energy (BFI-11)	3,13	0,773	
Generates a lot of enthusiasm (BFI-16)	2,82	0,688	
Tends to be quiet (BFI-21)* (RP1)	3,24 (2,76)	0,690	2,88
Has an assertive personality (BFI-26)	3,46	0,703	
Is sometimes shy, inhibited (BFI-31)* (RP36)	2,90 (3,10)	0,714	3,14
Is outgoing, sociable (BFI-36)	3,17	0,691	
<b>Agreeableness</b>	<b>3,29</b>	<b>0,409</b>	
Tends to find fault with others (BFI-2)* (RP17)	2,50 (3,50)	0,821	3,22
Is helpful and unselfish with others (BFI-7)	3,30	0,688	
Starts quarrels with others (BFI-12)* (RP7)	2,15 (3,85)	0,758	3,58
Has a forgiving nature (BFI-17)	2,93	0,627	
Is generally trusting (BFI-22)	3,12	0,732	
Can be cold and aloof (BFI-27)* (RP42)	3,11 (2,89)	0,794	3,19
Is considerate and kind to almost everyone (BFI-32)	3,34	0,655	
Is sometimes rude to others (BFI-37)* (RP32)	2,78 (3,22)	0,763	3,28
Likes to cooperate with others (BFI-42)	3,48	0,659	
<b>Conscientiousness</b>	<b>3,74</b>	<b>0,474</b>	
Does a thorough job (BFI-3)	3,79	0,714	
Can be somewhat careless (BFI-8)* (RP13)	2,36 (3,64)	0,874	3,72
Is a reliable worker (BFI-13)	3,80	0,593	
Tends to be disorganized (BFI-18)* (RP33)	2,19 (3,81)	0,796	3,80
Tends to be lazy (BFI-23)* (RP28)	2,05 (3,95)	0,693	3,83
Perseveres until the task is finished (BFI-28)	3,71	0,671	
Does things efficiently (BFI-33)	3,79	0,644	
Makes plans and follows through with them (BFI-38)	3,65	0,646	
Is easily distracted (BFI-43)* (RP3)	2,43 (3,57)	0,668	3,68
<b>Neuroticism</b>	<b>2,75</b>	<b>0,409</b>	
Is depressed, blue (BFI-4)	2,34	0,838	
Is relaxed, handles stress well (BFI-9)* (RP19)	3,34 (2,66)	0,771	3,07
Can be tense (BFI-14)	2,88	0,813	
Worries a lot (BFI-19)	3,47	0,711	
Is emotionally stable, not easily upset (BFI-24)* (RP29)	3,23 (2,77)	0,719	2,79
Can be moody (BFI-29)	2,81	0,735	
Remains calm in tense situations (BFI-34)* (RP39)	3,57 (2,43)	0,672	2,54
Gets nervous easily (BFI-39)	2,65	0,686	
<b>Openness</b>	<b>3,17</b>	<b>0,491</b>	
Is original, comes up with new ideas (BFI-5)	3,06	0,820	
Is curious about many different things (BFI-10)	3,41	0,749	
Is ingenious, a deep thinker (BFI-15)	3,63	0,677	
Has an active imagination (BFI-20)	3,17	0,775	
Is inventive (BFI-25)	3,20	0,777	
Values artistic, aesthetic experiences (BFI-30)	2,88	0,739	
Prefers work that is routine (BFI-35)* (RP5)	3,20 (2,80)	0,882	2,93
Likes to reflect, play with ideas (BFI-40)	3,18	0,671	
Has few artistic interests (BFI-41)* (RP30)	2,83 (3,17)	0,810	3,03
Is sophisticated in art, music, or literature (BFI-44)	3,24	0,716	

SD = Standard Deviation

\*Items whose scores were reversed to compute the mean of the dimensions; reversed scores in brackets

\*\*For example, "BFI-1" indicate that the item is the first sentence of the Big Five Inventory and "RP16" indicate that "BFI-6" is a reversed pair of "BFI-16"

### Appendix 3-B: Constructs and manifest variables

Constructs	Manifest variables	Description
Extraversion (F1)	$M_{(BFI-1; BFI-21R)} (Mi1i21R)^*$	Talkative
		Tends to be quiet
	$M_{(BFI-6R; BFI-16)} (Mi6Ri16)$	Reserved
		Generates a lot of enthusiasm
	$M_{(BFI-31R; BFI-36)} (Mi31Ri36)$	Is sometimes shy, inhibited
Agreeableness (F2)		Is outgoing, sociable
	BFI-11 (i11)	Full of energy
	BFI-26 (i26)**	Has an assertive personality
	$M_{(BFI-2R; BFI-17)} (Mi2Ri17)$	Tends to find fault with others
		Has a forgiving nature
Conscientiousness (F3)	$M_{(BFI-7; BFI-12R)} (Mi7i12R)$	Is helpful and unselfish with others
		Starts quarrels with others
	$M_{(BFI-27R; BFI-42)} (Mi27Ri42)^{**}$	Can be cold and aloof
		Likes to cooperate with others
	$M_{(BFI-32; BFI-37R)} (Mi32i37R)$	Is considerate and kind to almost everyone
Neuroticism (F4)		Is sometimes rude to others
	BFI-22 (i22)*	Is generally trusting
	$M_{(BFI-3; BFI-43R)} (Mi3i43R)$	Does a thorough job
		Is easily distracted
	$M_{(BFI-8R; BFI-13)} (Mi8Ri13)$	Can be somewhat careless
Openness (F5)		Is a reliable worker
	$M_{(BFI-18R; BFI-33)} (Mi18Ri33)$	Tends to be disorganized
		Does things efficiently
	$M_{(BFI-23R; BFI-28)} (Mi23Ri28)$	Tends to be lazy
		Perseveres until the task is finished
Extraversion (F1)	BFI-38 (i38)*	Makes plans and follows through with them
	$M_{(BFI-9R; BFI-19)} (Mi9Ri19)^*$	Is relaxed, handles stress well
		Worries a lot
	$M_{(BFI-24R; BFI-29)} (Mi24Ri29)$	Is emotionally stable, not easily upset
		Can be moody
Agreeableness (F2)	$M_{(BFI-34R; BFI-39)} (Mi34Ri39)$	Remains calm in tense situations
		Gets nervous easily
	BFI-4 (i4)**	Is depressed, blue
	BFI-14 (i14)	Can be tense
	$M_{(BFI-5; BFI-35R)} (Mi5i35R)$	Is original, comes up with new ideas
Conscientiousness (F3)		Prefers work that is routine
	$M_{(BFI-30; BFI-41R)} (Mi30i41R)$	Values artistic, aesthetic experiences
		Has few artistic interests
	BFI-10 (i10)**	Is curious about many different things
	BFI-15 (i15)*	Is ingenious, a deep thinker
Neuroticism (F4)	BFI-20 (i20)	Has an active imagination
	BFI-25 (i25)	Is inventive
	BFI-40 (i40)	Likes to reflect, play with ideas
	BFI-44 (i44)**	Is sophisticated in art, music, or literature

Note: \*variables excluded in the intermediate model; \*\* variables excluded in the final model

### Appendix 3-C: Assessment of normality for the Big Five dimensions by groups

**Tests of Normality**

Gender	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
BF1 Male	,138	310	,000	,971	310	,000
Female	,144	417	,000	,962	417	,000
BF2 Male	,096	310	,000	,975	310	,000
Female	,104	417	,000	,977	417	,000
BF3 Male	,129	310	,000	,978	310	,000
Female	,093	417	,000	,979	417	,000
BF4 Male	,106	310	,000	,979	310	,000
Female	,104	417	,000	,976	417	,000
BF5 Male	,087	310	,000	,980	310	,000
Female	,096	417	,000	,977	417	,000

a. Lilliefors Significance Correction

**Tests of Normality**

Age	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
BF1 Less than 30 years	,131	148	,000	,954	148	,000
From 30 to 50 years	,148	425	,000	,974	425	,000
Above 50 years	,160	154	,000	,931	154	,000
BF2 Less than 30 years	,115	148	,000	,959	148	,000
From 30 to 50 years	,102	425	,000	,977	425	,000
Above 50 years	,129	154	,000	,980	154	,023
BF3 Less than 30 years	,081	148	,020	,985	148	,101
From 30 to 50 years	,109	425	,000	,976	425	,000
Above 50 years	,118	154	,000	,970	154	,002
BF4 Less than 30 years	,100	148	,001	,977	148	,015
From 30 to 50 years	,104	425	,000	,976	425	,000
Above 50 years	,116	154	,000	,976	154	,008
BF5 Less than 30 years	,111	148	,000	,978	148	,016
From 30 to 50 years	,083	425	,000	,980	425	,000
Above 50 years	,098	154	,001	,973	154	,005

a. Lilliefors Significance Correction

### Tests of Normality

LevelEduc		Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
		Statistic	df	Sig.	Statistic	df	Sig.
BF1	Without graduation	,118	265	,000	,964	265	,000
	With graduation	,150	462	,000	,961	462	,000
BF2	Without graduation	,101	265	,000	,979	265	,001
	With graduation	,107	462	,000	,974	462	,000
BF3	Without graduation	,129	265	,000	,974	265	,000
	With graduation	,089	462	,000	,981	462	,000
BF4	Without graduation	,104	265	,000	,981	265	,001
	With graduation	,114	462	,000	,968	462	,000
BF5	Without graduation	,099	265	,000	,975	265	,000
	With graduation	,104	462	,000	,973	462	,000

a. Lilliefors Significance Correction

### Tests of Normality

Interact		Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
		Statistic	df	Sig.	Statistic	df	Sig.
BF1	Without interaction	,189	69	,000	,949	69	,007
	With interaction	,136	615	,000	,967	615	,000
BF2	Without interaction	,123	69	,012	,970	69	,095
	With interaction	,096	615	,000	,978	615	,000
BF3	Without interaction	,128	69	,007	,956	69	,016
	With interaction	,102	615	,000	,980	615	,000
BF4	Without interaction	,109	69	,042	,949	69	,007
	With interaction	,105	615	,000	,978	615	,000
BF5	Without interaction	,155	69	,000	,921	69	,000
	With interaction	,091	615	,000	,983	615	,000

a. Lilliefors Significance Correction

### Skewness (sk) and Kurtosis (ku) by groups

Groups	BF1		BF2		BF3		BF4		BF5	
	sk	ku	sk	ku	sk	ku	sk	ku	sk	ku
<b>Participants by gender</b>										
Male (N = 310)	-0.289	1.332	-0.062	1.335	-0.142	-0.271	-0.150	0.188	-0.399	0.517
Female (N = 417)	-0.010	1.665	0.217	1.119	-0.201	0.500	0.021	0.872	-0.227	1.139
<b>Participants by age</b>										
Less than 30 years (N = 148)	-0.580	2.264	-0.495	2.157	-0.255	0.753	0.224	0.463	-0.387	0.671
From 30 to 50 years (N = 425)	-0.188	0.943	0.179	1.240	-0.215	0.020	-0.066	0.834	-0.273	0.918
Above 50 years (N = 154)	0.663	2.049	0.319	0.268	-0.012	0.644	-0.398	0.181	-0.232	1.093
<b>Participants by level of education</b>										
Without graduation (N = 265)	-0.412	2.225	-0.065	1.012	-0.303	0.464	0.123	0.203	-0.511	0.450
With graduation (N = 462)	0.051	1.509	0.165	1.542	-0.114	0.250	-0.087	1.240	-0.146	1.321
<b>Participants with/without interaction with accountants</b>										
With interaction (N = 615)	-0.110	1.603	-0.034	1.042	-0.214	0.333	-0.004	0.701	-0.309	0.686
Without any kind of interaction (N = 69)	-0.468	1.671	0.030	0.495	-0.130	-0.556	0.615	1.164	-0.935	2.220

Note: BF1= Extra version; BF2 = Agreeableness; BF3 = Conscientiousness; BF4 = Neuroticism; BF5 = Openness; SD= Standard Deviation

### Appendix 3-D: One-Way ANOVA outputs

#### Gender

##### Descriptives

		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
BF1	Male	310	3,0585	,39562	,02247	3,0143	3,1027	1,38	4,25
	Female	417	3,1124	,39868	,01952	3,0740	3,1508	1,75	4,50
	Total	727	3,0894	,39800	,01476	3,0604	3,1184	1,38	4,50
BF2	Male	310	3,2824	,41550	,02360	3,2360	3,3289	1,56	4,56
	Female	417	3,3006	,40396	,01978	3,2617	3,3394	2,00	5,00
	Total	727	3,2928	,40874	,01516	3,2631	3,3226	1,56	5,00
BF3	Male	310	3,7380	,44342	,02518	3,6884	3,7875	2,44	5,00
	Female	417	3,7501	,49649	,02431	3,7023	3,7979	1,89	5,00
	Total	727	3,7449	,47431	,01759	3,7104	3,7795	1,89	5,00
BF4	Male	310	2,7294	,37524	,02131	2,6875	2,7714	1,50	3,88
	Female	417	2,7644	,43269	,02119	2,7227	2,8060	1,13	4,13
	Total	727	2,7495	,40927	,01518	2,7197	2,7793	1,13	4,13
BF5	Male	310	3,1571	,48910	,02778	3,1024	3,2118	1,60	4,70
	Female	417	3,1859	,49265	,02413	3,1384	3,2333	1,50	4,80
	Total	727	3,1736	,49101	,01821	3,1378	3,2093	1,50	4,80

##### Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
BF1	,001	1	725	,976
BF2	,152	1	725	,697
BF3	1,340	1	725	,247
BF4	2,534	1	725	,112
BF5	,054	1	725	,817

##### ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
BF1	Between Groups	,517	1	,517	3,277	,071
	Within Groups	114,484	725	,158		
	Total	115,001	726			
BF2	Between Groups	,058	1	,058	,349	,555
	Within Groups	121,231	725	,167		
	Total	121,289	726			
BF3	Between Groups	,026	1	,026	,115	,735
	Within Groups	163,300	725	,225		
	Total	163,326	726			
BF4	Between Groups	,217	1	,217	1,297	,255
	Within Groups	121,392	725	,167		
	Total	121,609	726			
BF5	Between Groups	,147	1	,147	,609	,435
	Within Groups	174,886	725	,241		
	Total	175,033	726			

## Age

### Descriptives

		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
BF1	Less than 30 years	148	3,0380	,40160	,03301	2,9728	3,1032	1,38	4,25
	From 30 to 50 years	425	3,0750	,39937	,01937	3,0369	3,1131	1,75	4,50
	Above 50 years	154	3,1786	,37889	,03053	3,1183	3,2389	1,88	4,50
	Total	727	3,0894	,39800	,01476	3,0604	3,1184	1,38	4,50
BF2	Less than 30 years	148	3,2508	,39717	,03265	3,1862	3,3153	1,56	4,22
	From 30 to 50 years	425	3,2881	,40905	,01984	3,2491	3,3271	1,78	5,00
	Above 50 years	154	3,3463	,41573	,03350	3,2801	3,4125	2,11	4,56
	Total	727	3,2928	,40874	,01516	3,2631	3,3226	1,56	5,00
BF3	Less than 30 years	148	3,7125	,47068	,03869	3,6360	3,7889	2,00	5,00
	From 30 to 50 years	425	3,7592	,47255	,02292	3,7142	3,8043	1,89	5,00
	Above 50 years	154	3,7367	,48390	,03899	3,6596	3,8137	2,11	5,00
	Total	727	3,7449	,47431	,01759	3,7104	3,7795	1,89	5,00
BF4	Less than 30 years	148	2,8108	,42869	,03524	2,7412	2,8804	1,75	4,13
	From 30 to 50 years	425	2,7488	,41662	,02021	2,7091	2,7885	1,13	4,00
	Above 50 years	154	2,6924	,36102	,02909	2,6349	2,7498	1,50	3,63
	Total	727	2,7495	,40927	,01518	2,7197	2,7793	1,13	4,13
BF5	Less than 30 years	148	3,1878	,52940	,04352	3,1018	3,2738	1,60	4,70
	From 30 to 50 years	425	3,1435	,48614	,02358	3,0972	3,1899	1,50	4,70
	Above 50 years	154	3,2429	,46073	,03713	3,1695	3,3162	1,70	4,80
	Total	727	3,1736	,49101	,01821	3,1378	3,2093	1,50	4,80

### Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
BF1	,213	2	724	,808
BF2	,531	2	724	,588
BF3	,042	2	724	,959
BF4	1,185	2	724	,306
BF5	,773	2	724	,462

### ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
BF1	Between Groups	1,704	2	,852	5,443	,005
	Within Groups	113,297	724	,156		
	Total	115,001	726			
BF2	Between Groups	,712	2	,356	2,138	,119
	Within Groups	120,577	724	,167		
	Total	121,289	726			
BF3	Between Groups	,253	2	,127	,562	,570
	Within Groups	163,073	724	,225		
	Total	163,326	726			
BF4	Between Groups	1,059	2	,530	3,181	,042
	Within Groups	120,550	724	,167		
	Total	121,609	726			
BF5	Between Groups	1,153	2	,576	2,400	,091
	Within Groups	173,880	724	,240		
	Total	175,033	726			



## Level of education

### Descriptives

		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
BF1	Without graduation	265	3,1698	,36807	,02261	3,1253	3,2143	1,38	4,25
	With graduation	462	3,0433	,40747	,01896	3,0060	3,0805	1,75	4,50
	Total	727	3,0894	,39800	,01476	3,0604	3,1184	1,38	4,50
BF2	Without graduation	265	3,3660	,41636	,02558	3,3157	3,4164	1,56	4,56
	With graduation	462	3,2508	,39872	,01855	3,2144	3,2873	1,78	5,00
	Total	727	3,2928	,40874	,01516	3,2631	3,3226	1,56	5,00
BF3	Without graduation	265	3,8042	,47810	,02937	3,7464	3,8620	2,00	5,00
	With graduation	462	3,7109	,46926	,02183	3,6680	3,7538	1,89	5,00
	Total	727	3,7449	,47431	,01759	3,7104	3,7795	1,89	5,00
BF4	Without graduation	265	2,6679	,40968	,02517	2,6184	2,7175	1,50	4,00
	With graduation	462	2,7963	,40207	,01871	2,7595	2,8330	1,13	4,13
	Total	727	2,7495	,40927	,01518	2,7197	2,7793	1,13	4,13
BF5	Without graduation	265	3,3309	,44076	,02708	3,2776	3,3843	1,80	4,30
	With graduation	462	3,0833	,49602	,02308	3,0380	3,1287	1,50	4,80
	Total	727	3,1736	,49101	,01821	3,1378	3,2093	1,50	4,80

### Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
BF1	,686	1	725	,408
BF2	1,722	1	725	,190
BF3	,000	1	725	,995
BF4	1,976	1	725	,160
BF5	,153	1	725	,696

### ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
BF1	Between Groups	2,696	1	2,696	17,403	,000
	Within Groups	112,305	725	,155		
	Total	115,001	726			
BF2	Between Groups	2,235	1	2,235	13,609	,000
	Within Groups	119,054	725	,164		
	Total	121,289	726			
BF3	Between Groups	1,465	1	1,465	6,563	,011
	Within Groups	161,861	725	,223		
	Total	163,326	726			
BF4	Between Groups	2,774	1	2,774	16,923	,000
	Within Groups	118,835	725	,164		
	Total	121,609	726			
BF5	Between Groups	10,325	1	10,325	45,448	,000
	Within Groups	164,708	725	,227		
	Total	175,033	726			

## Interaction with accountants

### Descriptives

		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
BF1	Without interaction	69	3,0616	,37660	,04534	2,9711	3,1521	1,88	4,00
	With interaction	615	3,0980	,38485	,01552	3,0675	3,1284	1,38	4,50
	Total	684	3,0943	,38391	,01468	3,0655	3,1231	1,38	4,50
BF2	Without interaction	69	3,1836	,39827	,04795	3,0879	3,2792	2,00	4,22
	With interaction	615	3,3003	,40213	,01622	3,2684	3,3321	1,56	4,56
	Total	684	3,2885	,40299	,01541	3,2582	3,3188	1,56	4,56
BF3	Without interaction	69	3,6103	,43437	,05229	3,5060	3,7147	2,67	4,67
	With interaction	615	3,7518	,47650	,01921	3,7140	3,7895	1,89	5,00
	Total	684	3,7375	,47404	,01813	3,7019	3,7731	1,89	5,00
BF4	Without interaction	69	2,7971	,38054	,04581	2,7057	2,8885	2,13	4,13
	With interaction	615	2,7423	,41087	,01657	2,7097	2,7748	1,13	4,00
	Total	684	2,7478	,40798	,01560	2,7172	2,7784	1,13	4,13
BF5	Without interaction	69	3,0797	,45361	,05461	2,9707	3,1887	1,60	3,90
	With interaction	615	3,1859	,47956	,01934	3,1479	3,2238	1,50	4,80
	Total	684	3,1751	,47776	,01827	3,1393	3,2110	1,50	4,80

### Test of Homogeneity of Variances

	Levene Statistic	df1	df2	Sig.
BF1	,209	1	682	,648
BF2	,017	1	682	,898
BF3	,209	1	682	,648
BF4	,532	1	682	,466
BF5	2,167	1	682	,141

### ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
BF1	Between Groups	,082	1	,082	,557	,456
	Within Groups	100,586	682	,147		
	Total	100,668	683			
BF2	Between Groups	,845	1	,845	5,234	,022
	Within Groups	110,077	682	,161		
	Total	110,921	683			
BF3	Between Groups	1,241	1	1,241	5,561	,019
	Within Groups	152,241	682	,223		
	Total	153,482	683			
BF4	Between Groups	,186	1	,186	1,121	,290
	Within Groups	113,498	682	,166		
	Total	113,684	683			
BF5	Between Groups	,699	1	,699	3,072	,080
	Within Groups	155,199	682	,228		
	Total	155,897	683			

## Post Hoc Tests

### Multiple Comparisons

Tukey HSD

Dependent Variable	(I) Age	(J) Age	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
BF1	Less than 30 years	From 30 to 50 years	-,03699	,03776	,590	-,1257	,0517
		Above 50 years	-,14056*	,04554	,006	-,2475	-,0336
	From 30 to 50 years	Less than 30 years	,03699	,03776	,590	-,0517	,1257
		Above 50 years	-,10357*	,03721	,015	-,1910	-,0162
	Above 50 years	Less than 30 years	,14056*	,04554	,006	,0336	,2475
		From 30 to 50 years	,10357*	,03721	,015	,0162	,1910
BF2	Less than 30 years	From 30 to 50 years	-,03735	,03895	,603	-,1288	,0541
		Above 50 years	-,09557	,04698	,105	-,2059	,0148
	From 30 to 50 years	Less than 30 years	,03735	,03895	,603	-,0541	,1288
		Above 50 years	-,05822	,03838	,284	-,1484	,0319
	Above 50 years	Less than 30 years	,09557	,04698	,105	-,0148	,2059
		From 30 to 50 years	,05822	,03838	,284	-,0319	,1484
BF3	Less than 30 years	From 30 to 50 years	-,04675	,04530	,557	-,1531	,0596
		Above 50 years	-,02419	,05463	,898	-,1525	,1041
	From 30 to 50 years	Less than 30 years	,04675	,04530	,557	-,0596	,1531
		Above 50 years	,02256	,04464	,869	-,0823	,1274
	Above 50 years	Less than 30 years	,02419	,05463	,898	-,1041	,1525
		From 30 to 50 years	-,02256	,04464	,869	-,1274	,0823
BF4	Less than 30 years	From 30 to 50 years	,06199	,03895	,250	-,0295	,1535
		Above 50 years	,11844*	,04697	,032	,0081	,2288
	From 30 to 50 years	Less than 30 years	-,06199	,03895	,250	-,1535	,0295
		Above 50 years	,05645	,03838	,306	-,0337	,1466
	Above 50 years	Less than 30 years	-,11844*	,04697	,032	-,2288	-,0081
		From 30 to 50 years	-,05645	,03838	,306	-,1466	,0337
BF5	Less than 30 years	From 30 to 50 years	,04431	,04677	,611	-,0655	,1542
		Above 50 years	-,05502	,05641	,593	-,1875	,0775
	From 30 to 50 years	Less than 30 years	-,04431	,04677	,611	-,1542	,0655
		Above 50 years	-,09933	,04609	,080	-,2076	,0089
	Above 50 years	Less than 30 years	,05502	,05641	,593	-,0775	,1875
		From 30 to 50 years	,09933	,04609	,080	-,0089	,2076

\*. The mean difference is significant at the 0.05 level.



#### **Fourth essay - The stereotype of accountants: a structural approach**

---



## The stereotype of accountants: a structural approach

### Abstract

**Purpose:** Positioned within the Portuguese cultural context, this study aims to provide insights into the construction of the social image of accountants, investigating perceptual dimensions that can influence their social portrait.

**Design/methodology/approach:** The identified relevant variables in social judgement established by the *Stereotype Content Model* (status, competition, warmth and competence) are considered to be part of the analysis of this study. First, in order to identify how accountants are positioned in each one of these dimensions of social judgement. And second, to design a causal model of the stereotype of accountants. Structural equation modelling is used to test the influence of those four variables on the stereotype of accountants and data was collected through a questionnaire administered to a Portuguese community sample (N=727).

**Findings:** The results reveal that accountants are perceived as modestly warm and highly competent and also as a cooperative group, but without enjoying dominant social positions. A medium level of status is attributed to modern accountants and the findings suggest that they are part of the lower middle class. This study also indicates status, competition, competence and warmth as being important factors in the construction of the social image of modern accountants. The original predictions of the *Stereotype Content Model* and further developments are corroborated. Competence and warmth are also shown to be mediating variables of status and competition in the prediction of the stereotype of accountants. It is, however, highlighted the possible existence of other important variables, which can influence competence and warmth in specific contexts.

**Originality/value:** This research enriches the body of literature on the social image of accountants, identifying and validating empirically determinant factors in the formation of this image, which are of great importance to its management. It brings a structural approach unexplored in this field of research and also underexplored by research on the *Stereotype Content Model*. It also provides the perspectives gained from an understudied cultural context outside of the Anglo-American world which are valuable for a better understanding of the role of accounting in society.

**Keywords:** Social image of accountants, Stereotype Content Model, profession, Portugal

## Introduction

Modern societies are characterized by an economic and industrial arena where accounting practices have an important role in providing measures and reports on the activity of a significant part of humans' everyday life. Notwithstanding these practices have had widespread repercussions on the progress of society (Miller, 1994; Potter, 2005), the way they are socially valued depends on how they are perceived in everyday life, since individuals' behaviour is rooted in perceptual phenomena involving interpretations of reality (Lee, Albright, & Malloy, 2001; Rookes & Willson, 2000). Accountants are the most visible part of accounting, especially for the prevailing laypeople in society. Therefore, the study of the created images of accountants by society is important namely in understanding the perceived relevance and legitimacy in society of the discipline they represent (Hopwood, 1994).

Researchers have long identified this relevance and engaged in studying the social image of accountants. This body of literature has mainly revealed a dominant image known as the *traditional accountant* (Carnegie & Napier, 2010), which is described by Bougen (1994) as a dull, boring, unimaginative, conservative, methodical and impartial man. Different sources of perception have been explored mostly in Anglo-American social contexts through qualitative and quantitative methods. Some drew on established means of communication in society<sup>1</sup> and others on people's inquiry which is the approach adopted by the present study. Contributions through people's inquiry include studies on students' perception of accountants (Aranya, Meir, & Bar-Ilan, 1978; Coate, Mitschow, & Schinski, 2003; Cory, 1992; Fisher & Murphy, 1995; Gomes, 2009; Hunt, Falgiani, & Intrieri, 2004; Hunt, Intrieri, Falgiani, & Papini, 2009; Marriott & Marriott, 2003; Wessels & Steenkamp, 2009), accountants' perception (Bedeian, Mossholder, Touliatos, & Barkman, 1986; Granleese & Barrett, 1990), and others which look at the perception of both simultaneously (Hakel, Hollmann, & Dunnette, 1970; Imada, Fletcher, & Dalessio, 1980). In addition, DeCoster and Rhode (1971) drew upon employees, managers and partners of CPA firms, and Friedman and Lyne (1997) were concerned with the accountants and operational managers' perceptions. More recently, Parker and Warren (2013) brought to the literature the accountant's perspectives at the micro level, drawing on unstructured photo-driven interviews.

As highlighted, many investigations contribute to the field of research on the social perceptions of accountants. However, to date, the roots of these perceptions are little



explored and they are important for a deeper understanding of the structure of the image of accountants. Friedman and Lyne (2001) propose a model of the *beancounter*<sup>2</sup> *stereotype generation* which rests on the assumption that the stereotypes arise from the way individuals or groups become visible or are presented to others. According to Friedman and Lyne (2001), in the case of accountants their image is a function of their activities and their relations with others. But, it is the judgement of these activities and relations that gives ‘body’ to the stereotypes, since the content of stereotyped portraits involves judgement of social stimuli (Hinton, 2000; Lee et al., 2001). Many factors can influence this judgement. Nonetheless, considering that stereotypes are socially constructed one may expect that socio-structural variables have an impact on their content. In fact, Friedman and Lyne (2001) identified upward hierarchical mobility and intergroup competition as two important factors in the development of the stereotype of accountants.

When considered a more general and broader level, the *Stereotype Content Model* (SCM; Fiske, Cuddy, Glick, & Xu, 2002) does not seem to diverge from the statements of Friedman and Lyne (2001). The SCM establishes that the socio-structural variables of status and competition influence social judgement, identifying warmth and competence as two fundamental dimensions of the stereotype content. It also postulates that different emotions and behavioural reactions follow from the combinations of different levels of perceived warmth and competence (Cuddy, Fiske, & Glick, 2007; Fiske, Cuddy, Glick, et al., 2002).

This study aims to investigate perceptual dimensions that can influence the social portrait of accountants, through a Portuguese community sample of laypeople. To achieve this goal this study considers the variables of the SCM. Concretely, it uses structural equation modelling to test the influence of those four variables on the stereotype of accountants: status, competition, warmth and competence. A causal model is designed based on theoretical aspects of status and competition and also on the predictions of the SCM and further developments of its literature, in order to understand the construction of the social image of accountants.

Therefore, this study contributes to the field by adopting an unexplored structural approach to examine the social perception held towards accountants. By using a community sample collected in Portugal, it extends the sources of evidence both in terms of context and type of respondents. Accordingly, it enriches the literature by providing the perspectives of laypeople who colonize the realm of society where the stereotypes of accountants are

generated (Friedman & Lyne, 2001). It also adds a context outside of the Anglo-American world, where the development of the professionalization project has distinguishing characteristics linked to ideologies at the helm of the organisation of the Portuguese society (Rodrigues, Gomes, & Craig, 2003). In Portugal, the accounting occupation has a long history, but there were several unsuccessful attempts in establishing its recognition as a profession from the second half of the 18<sup>th</sup> century (Rodrigues et al., 2003). The profession was recognised only in the second half of the 20<sup>th</sup> century, with auditing being separated from the other accounting practices, a shared structure with other continental European countries (Poullaos, 2009; Rodrigues et al., 2003). Two professional bodies were created by the state to represent two different professions, the current *Ordem dos Revisores Oficiais de Contas* [Order of Statutory Auditors] in 1972 and the *Ordem dos Contabilistas Certificados* [Order of Certified Accountants] in 1995 to represent auditors and accountants, respectively. The accountants are the focus of this study and it is important to note that the concept of accountant in Portugal is a little different from the one in Anglo-American realities, given the exclusion of auditing from the functions of these professionals.

Modern Portuguese society is marked by the legacy of authoritarian values due to the long period (1926-1974) of corporatist dictatorship (Birmingham, 2003). It is characterized as social welfare, with little individualism, not predisposed to strive for power equalization, conservative and averse to change (Hofstede, 1984; ICS, 2013). The relevance of studies, like the present one, in different social settings is namely related to the fact that stereotypes are a cultural phenomenon (Hinton, 2000). They are “beliefs about the characteristics, attributes, and behaviours of members of certain groups” (Hilton & Hippel, 1996, p. 238). Thus, they can vary across cultures, since beliefs are context dependent (Davidsson & Wiklund, 1997; Vaughn, 2010). The extent to which this occurs is important to understand how accounting performs across societies in terms of power and influence (Jeacle, 2012).

This paper is organized as follows. The next section addresses theoretical issues about the socio-structural variables of status and competition. There follows an outline of warmth and competence as two fundamental dimensions of stereotype content. The section thereafter summarizes the *Stereotype Content Model* and its developments. Then, it is provided an overview of this research and presented the hypotheses. The research method is described in the following section in which are presented the participants and recruitment procedures, the instruments and measures, and data analysis. The next two sections detail the results of the study and its discussion, and a final section provides the concluding comments.

### **Social structure: status and competition**

Social structure is composed of different kinds of social groupings or strata, which usually are characterized by the enjoyment of different tangible and intangible resources (Saunders, 2001). The structure of all social systems is shaped by stratification (Parsons, 1954), which is related to social hierarchies that put individuals in different positions in society, generating enduring inequalities in social relations, since hierarchies work in them as a constraint (Bottero, 2005; Giddens, 2009; Saunders, 2001).

In fact, “[s]tratifcation ranks people vertically by their social categories, creating unequal access to scarce resources”<sup>3</sup> (Fiske, 2010b, p. 941). There are several distinguishable social categories in which inside members are socially seen as similar but clearly distinct from outsiders (Ganzeboom, De Graaf, & Treiman, 1992). The nature of these social hierarchies are closely related to established value-standards which vary across cultures and generate dimensions of inequality (Bottero, 2005; Parsons, 1954). These different dimensions arise because economic, cultural and social resources and attributes do not have the same value for all individuals (Bottero, 2005). Property, education, income, prestige, reputation, occupation, gender and race are some examples presented by Bottero (2005) of those dimensions, which are not entirely independent, notwithstanding the effect of each one (Bottero, 2005; Ridgeway, 1991). That is, for example, the social position of accountants is expected to be determined by their occupation, but in reality it is influenced by other socially valued characteristics that predominantly members of their social group exhibit, like, for instance, education, gender, class and age.

An often and broad division of societies lies on social classes which in the contemporary developed world are habitually distinguished among upper, middle, working and underclasses, with the middle class being the most representative (Giddens, 2009). Upper and underclasses are filled by minorities: the first is occupied by elites who enjoy wealth and power and have the possibility to transfer their social privileges to future generations, while the second include disadvantaged people usually called ‘marginalized’ or ‘social excluded’ (Giddens, 2009). As pointed out by Giddens (2009), mental and physical labour are the key to distinguishing the middle from the working classes, respectively. This author also highlights the lack of homogeneity existing between members of the middle class which encompasses a range of people distributed along professional, managerial and administrative occupations.

These social valued dimensions permeate the existing implicit or explicitly social hierarchy in social interactions (Magee & Galinsky, 2008). They carry a set of stereotypical features (Ridgeway, 1991). Consequently, social hierarchy is a key aspect of the social relations bringing to each one the relevant dimension of hierarchical differentiation of the perceived social roles in each context (Fiske, 2010b; Magee & Galinsky, 2008). According to Magee and Galinsky (2008) social hierarchy clarifies roles of social actors, facilitates coordination and motivates individuals to seek to achieve higher positions.

Social status is one of the most relevant bases of social hierarchy (Magee & Galinsky, 2008; Parsons, 1940). It is a mode of social inequality present in people's lives, conditioning their outcomes, since it allows high status individuals or groups to enjoy social privileges in a monopolistic way (Ridgeway, 2014; Weber, 1978). According to Weber (1978, p. 305), status is related to "an effective claim to social esteem in terms of positive or negative privileges", being an asset of the observer to judge others (Magee & Galinsky, 2008). Thus, this social esteem may be seen as "social respect, recognition, importance and prestige" granted by others to a given group or individual (Fiske, 2010b, p. 941). Status usually has its roots in lifestyles, kinds of education, heredity and occupational prestige (Weber, 1978), with wealth and power being resources that lead to status qualification or disqualification (Ridgeway & Nakagawa, 2014; Weber, 1978). It develops, first of all, from a sociocultural process in which shared beliefs have a key role (Ridgeway, 1991; Ridgeway & Nakagawa, 2014), depending thus on people's judgements of social inequalities which are not exempt from emotional aspects (Giddens, 2009; Parsons, 1940). Status beliefs transform the control of resources in inequalities that benefit high-status individuals or groups (Ridgeway, 2014). They feed perceptions of difference and thus they are a central issue in stereotyping (Correll & Ridgeway, 2003; Ellemers, Van Rijswijk, Roefs, & Simons, 1997; Ridgeway, 2014). Groups may rise or fall in status (Saunders, 2001), but it depends on the perceptions of the incremental or descending achievements (Magee & Galinsky, 2008).

In fact, everyday life in all societies is shaped by conventions that constrain lifestyles and social relations (Weber, 1978). According to Parsons (1940), the above referred evaluations underlie the attribution of status in six differential aspects: (1) *kinship*, in which birth and marriage are the differential bases of status; (2) *personal qualities*, distinguishing individual features like, for example, intelligence, sex, and age; (3) *achievements*, the material/moral valued results of individuals' actions; (4) *possessions*, material or other belongings of a social actor; (5) *authority*, recognized right to dominate others' actions; and (6) *power*,

achievements, possessions and authority institutionally accepted. The author links these elements to *ascribed* and *achieved* status, with the first being associated with traditional societies and with the second being a reality of contemporary ones. Regarding *ascribed* status, heredity plays a key role with symbolic, material and biological hereditary elements being valued, which are overshadowed by the occupational domains when status is mainly *achieved* instead of *ascribed*.

Occupation has long been acknowledged as a kernel of social inequality and a valued status characteristic<sup>4</sup> (Ganzeboom & Treiman, 1996; Ridgeway, 1991). However, in modern societies many other status characteristics are also present like, for example, gender, race, age and wealth (Berger et al., 1980). All of them produce, nevertheless, identical effects on social actors based on observers' evaluations driven by similarly associating to each characteristic shared cultural beliefs of general competence (Correll & Ridgeway, 2003; Ridgeway, 1991; Ridgeway & Nakagawa, 2014). Indeed, judgement of competence is an important issue in building status hierarchy (Fiske, 2010b; Magee & Galinsky, 2008). Accordingly, as pointed out by Ridgeway (1991, p. 369), “[a]cquiring status value, then, also seems to generate beliefs about differences in general competence”.

Competence may be understood as “beliefs about an individual's general capacity to achieve a desired end” (Ridgeway, 1991, pp. 368-369). These beliefs concerning general competence are not related with the particular dimension of each status characteristic which vary from one another (Correll & Ridgeway, 2003). They are rather linked to the diffused side of status characteristics, which have attached general expectations about differences in competence associated with the distinctive dimension that performs the status characteristic (Correll & Ridgeway, 2003). For instance, the content of the stereotype of accountants is different from the stereotype of other social categories, but they have in common the status feature that allows the association of a given level of competence. Whether they are seen as high or low in competence they are expected to be judged, as usually are, for example, men, whites, and professionals or women, black and blue-collar workers, respectively (Correll & Ridgeway, 2003). Competence can be a powerful tool of social legitimation depending on how to be competent at a given situation matters for society, with high-status people being usually seen as more competent (Ridgeway, 2014).

Thus, status carries a symbol of ability. Besides driving shared performance expectations, status is a mean to obtaining tangible (e.g. money and possessions) and intangible (e.g.

prestige, respect and power) scarce resources (Fiske, 2010b; Huberman, Loch, & Öncüler, 2004; Ridgeway, 2014; Ridgeway & Nakagawa, 2014). Moreover, as the study of Thye (2000) shows, status affects the way people perceive resources, accentuating their value when related to high rank. As a result, status hierarchies encourage individuals to struggle for upward social mobility (Magee & Galinsky, 2008; Ridgeway, 2014; Ridgeway & Nakagawa, 2014). This occurs because status generates privileges for those who rank higher (Fiske, Xu, Cuddy, & Glick, 1999; Ridgeway, 2014; Saunders, 2001; Washington & Zajac, 2005) and it is also in itself a socially valued resource across cultures, as demonstrated by Huberman et al. (2004).

Therefore, status stimulates group differences and the inherent social inequality present in all societies since primitive times (Ridgeway, 2014; Saunders, 2001). According to McLeod, Schwalbe and Lawler (2014), group differences that socially matter are those which replicate social structures. In this regard, the authors highlight the divergent access to resources and the historical ideologies of dominance or subordination as meaningful aspects for inequality. In particular, values like respect and prestige, the authority and control accessible by power and also material resources are pointed out as valuable in what concerns group differences (Bottero, 2005; McLeod et al., 2014).

Social inequalities create separated interests that stimulate competition between groups (Giddens, 2009). Inequalities tend to mobilize those who are affected by them and also those people sensitive to beliefs of social justice (Hirschman, 1994). This competition, according to Weber (1978, p. 38) is “[a] peaceful conflict [...] insofar as it consists in a formally peaceful attempt to attain control over opportunities and advantages which are also desired by others”. In fact, conflict theories from Sociology, in which Marxism contributes with an influential perspective, highlight the importance of social hierarchies in dividing society into diverse groups – each one pursuing its own interest (Giddens, 2009). This fact, as emphasized by sociologists boosts conflict, which will carry more benefits for some groups than others (Giddens, 2009).

A high potential for conflict between groups is enhanced by social comparison facilitated by social hierarchy (Brewer, 1999; Fiske, 2010a). In general, people feel the need to evaluate themselves and their social condition and do this by comparing their assets to the opinions, abilities and other valuable resources of other individuals or groups (Festinger, 1954; Fiske, 2010a; White, Langer, Yariv, & Welch IV, 2006). As emphasized by Magee and Galinsky

(2008, p. 381) “[w]hen individuals or groups make comparisons upward in the hierarchy, toward the more desirable positions of higher rank, they often react by competing for those positions”. Accordingly, Turner (1975) highlights that this competition is rooted in intergroup comparison, which has a key role in the acquisition of social identity linked to shared value variance. This author identifies two main sources of intergroup competition which often overlap: (1) conflict of interests, in which only one group can obtain a given material/immaterial resource, including contested relative inequalities; and (2) social identity, associated with the projection of an intergroup situation and distinguished symbolic actions relevant to social categorization.

Individuals emotionally react to comparisons (Fiske, 2010a; Foy, Freeland, Miles, Rogers, & Smith-Lovin, 2014; White et al., 2006). Fiske (2010a) reveals envy and scorn as two emotional feelings related to upward and downward comparisons, respectively. Fiske (2010a) advocates that those feelings contaminate the relationships. Her main argument is that, on the one hand, the lack of prestige or resources linked to some societal groups leads those who are in advantaged positions to neglect their existence. On the other hand, when people are looking upward envy arises, which is rooted in injustice, resentment and feelings of jealousy. According to Smith and Kim (2008), envy could be *benign* or *malicious*. These authors associate the last one to mental pain caused by the deterioration of self-evaluation given the superiority of others, leading envious people to feel anger and ill towards those at a higher level. *Benign* envy could encourage humans to seek identical achievements of others, occurring when “one notices something desirable enjoyed by another person and acknowledges its value” (Smith & Kim, 2008, p. 3).

Modern societies are often associated with *meritocracy*<sup>5</sup> and characterized by a high competitive atmosphere linked to *achieved* status (Fiske, 2010b; Parsons, 1940; Saunders, 2001). In this context, individuals usually take action to achieve their goals, with the role played by others in this achievement being determinant to the way people interact (Deutsch, 2006, 2012; Johnson & Johnson, 2005). As advocated by Johnson and Johnson (2005), others could have a positive or negative influence on people’s goals - there might be *positive* or *negative interdependence*. That is, individuals can promote or obstruct each other’s goals. The coexistence of diversity of goals leads individuals to have a mix of positive and negative interdependence, each one implying the adoption of opposite attitudes, cooperative or competitive, respectively (Deutsch, 2006, 2012). According to Johnson and Johnson (2005, p. 293), competition is dominant in most societies. It

...tends to induce, and be induced by, obstruction of each other's success, tactics of coercion and threat, enhancement of power differences, deceptive communication and striving to win conflicts, [while] cooperation tends to induce, and be induced by, mutual help and assistance, exchange of needed resources, influence, and trust.

Notwithstanding the fact that totally independent situations may appear (Deutsch, 2006, 2012), "Interdependence is a, if not the, fundamental feature of human social life" (Fiske & Ruscher, 1993, p. 243).

### **Fundamental dimensions of stereotype content: warmth and competence**

The *Stereotype Content Model* (Fiske, Cuddy, Glick, et al., 2002) offers a framework of the dimensions of social judgment. Its assumption lies in the above referred socio-structural relations: status and competition predict two fundamental dimensions of the stereotype content. Research on social judgement has long identified these two fundamental dimensions (Abele, Cuddy, Judd, & Yzerbyt, 2008; Judd, James-Hawkins, Yzerbyt, & Kashima, 2005; Wojciszke, 1994, 1997, 2005), which together dominate approximately 80% of global impressions (Wojciszke, 2005; Wojciszke, Bazinska, & Jaworski, 1998). One of them underlies aspects such as friendliness, coldness, good-nature and honesty and the other is filled by features linked to, for example, efficiency, intelligence, assertiveness and passiveness (Abele et al., 2008), reflecting *social and intellectual desirability*, respectively (Rosenberg, Nelson, & Vivekananthan, 1968; Rosenberg & Sedlak, 1972).

Notwithstanding this dimensional consensus in literature, different labels have been attributed to the referred two evaluative dimensions (Abele et al., 2008; Cuddy, Fiske, & Glick, 2008; Judd et al., 2005). For example, warm-cold/intelligent-industrious (Asch, 1946), social good-bad/intellectual good-bad (Rosenberg et al., 1968), communion/agency (Abele & Wojciszke, 2007; Wiggins, 1991), other-profitability/self-profitability (Peeters, 1992), morality/ability (Martijn, Spears, Van Der Pligt, & Jakobs, 1992), morality/competence (Phalet & Poppe, 1997; Wojciszke, 1997, 2005), and warmth/competence (Cuddy et al., 2008; Fiske, Cuddy, & Glick, 2007; Fiske, Cuddy, Glick, et al., 2002; Judd et al., 2005).

According to Abele et al. (2008), researchers' definitions and operationalisations are similar for the dimensional space of *social desirability* (Rosenberg et al., 1968). However, as they point out the universe of *intellectual desirability* (Rosenberg et al., 1968) has been operationalised in different ways in order to satisfy the focus of the diverse studies. These two dimensions (social vs. intellectual) constitute separated evaluative categories which



have emerged in both in-group and out-group perceptions (Fiske, Cuddy, Glick, et al., 2002; Phalet & Poppe, 1997; Wojciszke, 1994, 2005). Nevertheless, observers tend to focus more on the social than on the intellectual perspective, a situation that disappears when their interests include the abilities of the target group (Wojciszke, 1994, 1997, 2005). In fact, Vonk's (1999) findings indicate that observers' judgements tend to be primarily shaped by interpersonal implications. Cuddy et al. (2008, p. 89) justify the primacy of the social with the evolutionary perspective in which "another's intent for good or ill matters more to survival than whether the other can act on those goals". However, as their review indicates, both dimensions appear central in a lot of in-depth analysis of out-group stereotypes, as well as in in-group social categorization in ambiguous contexts, as suggested by the results of Ponsi, Panasiti, Scandola and Aglioti (2015).

In the stereotype research field, warmth and competence arise as well established labels for those evaluative constructs (Cuddy et al., 2008; Fiske et al., 2007). Consistent with the previously mentioned, in this area warmth has been associated with the perceived intent for good or ill by others towards an observer and highlights affectivity in social relations (Brambilla, Sacchi, Castellini, & Riva, 2010; Fiske, 2010b; Fiske et al., 2007; Fiske, Cuddy, Glick, et al., 2002; Janssens, Verkuyten, & Khan, 2015). It has been operationalized with the following traits: friendly, sincere, tolerant, trustworthy and good-natured (Cuddy et al., 2008). Competence stereotype has been linked to the perceived ability of others to carry out their intentions and has been measured by capability, skilfulness, intelligence and confidence (Brambilla et al., 2010; Cuddy et al., 2008; Fiske et al., 2007; Fiske, Cuddy, Glick, et al., 2002; Janssens et al., 2015).

As indicated by the above identified set of traits of warmth, morality and sociability are its sub-dimensions, which according to the study of Leach, Ellemers and Barreto (2007) are conceptually different and entail themselves distinct constructs. However, Kervyn, Fiske and Yzerbyt (2015, p. 37) highlight that "sociability and morality are two highly correlated sub-dimensions of the more encompassing warmth dimension". But these authors also note that although in theoretical terms morality items remain part of SCM, they have been excluded in several recent SCM studies, including their own (for example, Asbrock, 2010; Brambilla et al., 2010; Cuddy et al., 2007; Durante, Capozza, & Fiske, 2010; Janssens et al., 2015). They also found that sociability alone provides a good measure of warmth. These facts are consistent with the tendency identified by Leach et al. (2007) who notice that "most

contemporary research tends to examine only competence and sociability” (p.235) and also with their findings, which suggest morality as most important for in-group assessment.

### **Stereotype Content Model**

The *Stereotype Content Model* developed by Fiske and colleagues (Fiske, Cuddy, Glick, et al., 2002; Fiske et al., 1999)<sup>6</sup>, postulates that the perception of the referred fundamental dimensions of stereotype content – warmth and competence underlies out-group stereotypes distinguished by the variance of these dimensions. SCM also posits the existence of mixed stereotypes in relation to the majority of social groups. That is, many groups are characterised by ambivalent stereotypes in which ratings on dimensions combine, being low on one and high on the other. As pointed out by Cuddy et al. (2008, p. 68),

...many outgroups are viewed as competent but not warm (e.g., Asians, Jews, the rich), or as warm but not competent (e.g., the disabled, the elderly, housewives). Importantly, subjectively positive stereotypes on one dimension typically do not contradict prejudice or reduce discrimination but reinforce unflattering stereotypes on the other dimension and justify unequal treatment.

There is, however, evidence that shows that the image of some stereotyped groups appears low/high in both dimensions. For example, the rates of homeless and poor people are low on both, while for the middle-class and Christians the opposite occurs, who are perceived high in warmth and competence (Cuddy et al., 2008; Cuddy et al., 2009; Fiske, Cuddy, Glick, et al., 2002). Cuddy, Fiske and Glick (2004) associate the low occurrences with the traditional antipathy usually linked to derogated groups and the high phenomena with in-groups loyalty and with groups that stimulate feelings of pride and admiration.

Fiske (2012) highlights that the degree of ambivalence in stereotyping is accentuated by the level of social inequality whose maintenance is also facilitated by the existence of ambivalent stereotypes, facts corroborated by Durante et al. (2013) cross-national study. Accordingly, SCM establishes that the origins of warmth and competence follow from the social structural variables of interdependence (competition/cooperation) and status, respectively. That is, cooperative people are judged to be high on warmth while competitive individuals are perceived as low on this dimension. In the same manner, high-status people are judged to be competent and low-status individuals as being incompetent.

The SCM also proposes that the combinations of warmth-competence stimulate four types of emotions: *pity*, *contempt*, *admiration* and *envy*, each one targets a different combination (Fiske, Cuddy, & Glick, 2002; Fiske, Cuddy, Glick, et al., 2002). *Pity* will be directed to low-status and cooperative groups, which are perceived as incompetent but warm; *contempt*

will be directed to low-status and competitive groups, perceived as incompetent and cold; *admiration* will be directed to high-status and cooperative groups, perceived as competent and warmth; and *envy* will be directed to high-status and competitive groups, perceived as competent and cold.

An extension of the SCM provided by Cuddy et al. (2007) postulates that those combinations of warmth-competence as well as the mentioned emotions predict the following behavioural tendencies: active/passive harm and facilitation. According to the authors “[f]acilitation leads to ostensibly favorable outcomes or gains for groups; [and] harm leads to detrimental outcomes or losses for groups” (p.633). Active behaviours are associated with warmth due to its primacy, which creates exigent needs to react for or against others. Passive behaviours are linked to competence, which being secondary does not elicit a prompt need to react, leading people to act with or without others. Concretely, warmth and non-warmth stereotypes provoke active facilitation (e.g., helping) and active harm (e.g., attacking), respectively, whereas competent people stimulate passive facilitation (e.g., convenient cooperation) and those judged as incompetent elicit passive harm (e.g., neglecting). As a result, both types of harm emerge with *contempt*, while both kinds of facilitation arise with *admiration*; with *pity* emerges active facilitation, but passive harm, whereas with *envy* the opposite tendencies arise, that is, passive facilitation and active harm.

Cuddy et al. (2008) provide an extensive review which indicates that the main postulates of the SCM have been supported. Of particular interest for the present study are the structural hypotheses: status and interdependence (competition has been most used than cooperation), respectively predict competence and warmth. These hypotheses have been corroborated by correlational and experimental evidence, including different targets, respondents and cross-cultural tests to which a Portuguese sample also contributed (Cuddy et al., 2008; Cuddy et al., 2009). Reliable effects have been identified for both status-competence and competition-warmth, with those of status-competence being positive and larger than competition-warmth which have been shown as being negative and modest to small (Cuddy et al., 2008). Recent studies have tested whether status also influences perceived warmth, as well as whether interdependence also impacts on perceived competence. Results are not consensual. Some studies only validate the structural hypotheses of the SCM (e.g., Caprariello, Cuddy, & Fiske, 2009; Lee & Fiske, 2006), while others suggest the existence of positive effects of status on warmth (Betancor, Rodríguez, Rodríguez, Leyens, & Quiles, 2005; Brambilla et al., 2010; Durante, 2008; Guan, Deng, & Bond, 2010; Janssens et al., 2015) and both positive

and negative effects of competition on competence (Durante, 2008; Guan et al., 2010; Janssens et al., 2015; Jarosz & Biela, 2009). Notwithstanding the evidence of positive effects of competition on competence (Guan et al., 2010; Jarosz & Biela, 2009), the negative effects seem to be more consistent with the inducement of negative emotions usually associated with competition, as already mentioned.

### **Overview and hypotheses**

Positioned within the Portuguese cultural context, this study aims to understand the construction of the social image of accountants, which according to the discussion carried out in previous sections is expected to be rooted in the socio-structural variables of status and competition. As mentioned, the SCM posits that the high/low levels of status as well as the positions of competition/cooperation influence the social judgement on the two broad dimensions of stereotype content, warmth and competence. As a result, the first aim in this research is to identify the level of perceived status and competition of accountants.

As mentioned, the SCM also postulates that the combinations of warmth and competence levels induce emotions and behavioural tendencies. Thus, in order to find out which emotions and behaviours accountants should expect in their social relations, a second objective is to identify the dual structure of those dimensions of their stereotype. On the one hand, from the combination of the propositions of the SCM with the dominant image that arises in the literature on the stereotypes of accountants (see, for example, Bougen, 1994; Hunt et al., 2009; Parker & Warren, 2013), the *traditional accountant* stereotype (Carnegie & Napier, 2010), it will be expected ambivalence in the image of accountants. That is, a stereotype as competent, but cold. However, on the other hand, this expectation could be neutralized by the presence of the features of the *business professional* stereotype, identified by Carnegie and Napier (2010). This stereotype is applied to modern accountants, whose prototype includes social skills but also concerns in terms of integrity and competence. In fact, as suggested by the findings of Glick, Wilk and Perreault (1995) managers and technical professions are not perceived as requiring warmth traits in goal achievement. In certain circumstances gains on warmth could even damage individuals' professional image, implying losses in competence (Cuddy et al., 2004).

The predictions of the SCM suggest causal effects of the socio-structural variables on stereotypes. So, in order to understand these effects on the social categorization of

accountants, the following hypotheses are formulated based on the exposed in the previous sections, from which results the proposal of the structural model presented in Figure 4.1.

**H1:** Perceived accountants' status positively influences the perception of their competence;

**H2:** Perceived accountants' status positively influences the perception of their warmth;

**H3:** Perceived competition towards accountants negatively influences the perception of their warmth;

**H4:** Perceived competition towards accountants negatively influences the perception of their competence;

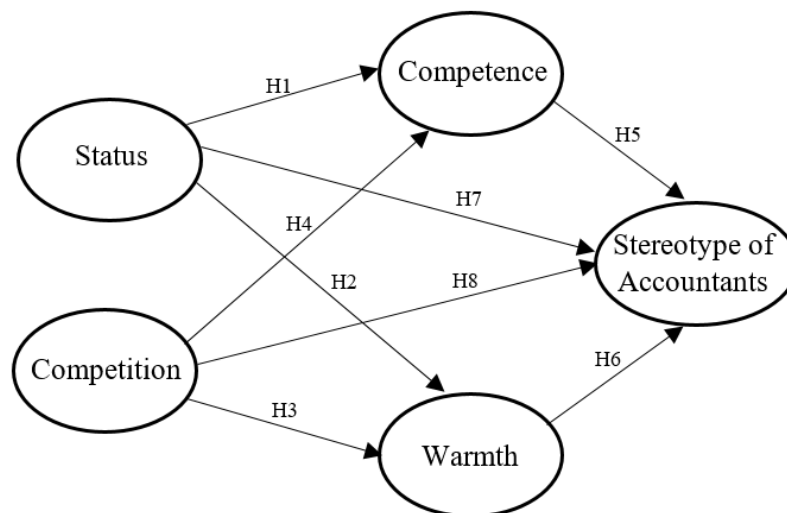
**H5:** Perceived accountants' competence influences their stereotype;

**H6:** Perceived accountants' warmth influences their stereotype;

**H7:** Perceived accountants' status has a direct and positive impact on their stereotype;

**H8:** Perceived competition towards accountants has a direct and negative impact on their stereotype.

**Fig.4.1:** Research model



## **Method**

### ***Participants and recruitment procedures***

This study uses a Portuguese community sample of 727 individuals<sup>7</sup> who do/did not practice the accounting profession. Approximately 20.4% of participants were less than 30 years, 58.5% ranging in age from 30 to 50 years, and 21.1% were above 50 years. These subjects included 310 men and 417 women, with nearly 64% of the total having graduated. They were from all over the country, with Oporto, Lisbon and Braga being the most represented regions with about 36%, 17% and 14% of the sample, respectively. The participants were volunteers who were recruited during a period of 11 months (2014/August to 2015/June), via email and *Facebook* advertisements related to the study, and also directly on the streets in the Oporto region. The participants anonymously completed the instrument described in the next section, without any monetary compensation or any other kind of incentive to participate.

### ***Instrument and measures***

A questionnaire was administered in which the participants gave their personal opinion regarding five sets of variables, each one measuring the following constructs: status (S), competition (CO), warmth (W), competence (C) and the stereotype of accountants (AS). All questions/items were adapted from international literature as will be mentioned below. The Portuguese form administered follows from the comparison and discussion of two versions created by the two researchers separately.

The socio-structural variables of perceived social status and perceived competition were measured with six questions adapted from Fiske, Cuddy, Glick, et al. (2002). The opinion of the participants regarding status questions varied according to a five-point scale from 1 (very low) to 5 (very high). The questions were: 'The level of prestige ascribed by society to the accounting profession is:' (S1); 'The level of economic success ascribed by society to the accounting profession is:' (S2); 'The level of education ascribed by society to the members of the accounting profession is:' (S3). In relation to the questions to measure competition the participants were asked to rate their opinions according to a five Likert scale from 1 (strongly disagree) to 5 (strongly agree). The questions were: 'The members of the accounting profession get special treatment in society that make things more difficult for other people.' (CO1); 'The requirement for affiliation in a professional accounting body to practice the accounting profession precludes other people from finding their place in the labour market.' (CO2); 'The recent legal demands have increased the number of tasks in the

domain of accountants, a fact that creates difficulties to others, preventing them from financial resources.’ (CO3). These two groups of variables were subject to confirmatory factor analysis (CFA) using AMOS (v.22, IBM SPSS, Chicago, IL) and the maximum likelihood estimation method (ML). All manifest variables load above 0.5 in their respective construct, indicating their relevance as manifest variables of status and competition, respectively the ones belong to the first and the second group (Hair, Black, Babin, & Anderson, 2010).

To measure the dimensions of warmth and competence, participants were asked to manifest their opinion on how accountants are viewed by society in relation to nine items (adjectives), which are usually used in SCM research (Cuddy et al., 2008). The answer categories varied on a five Likert scale from 1 (strongly disagree) to 5 (strongly agree). The five adjectives for warmth were: kind (W1), friendly (W2), intolerant (W3), untrustworthy (W4), and sincere (W5); and for competence were the following: incapable (C1), unconfident (C2), skillful (C3), and intelligent (C4). The items with opposite meaning in relation to the label of the construct were reversed to place all measures in the same direction. Then, the two sets of items were also subject to CFA (using AMOS and ML), which indicates the irrelevance ( $p < 0.001$ ) of some items as manifest variables in both warmth and competence. Concretely, in warmth only W1 and W2 load above 0.5, a fact that excludes the facet of morality from the construct remaining the sociability aspect. This, on the one hand, does not deviate from several studies on SCM which do not consider morality aspects within warmth (Kervyn et al., 2015). On the other hand, it also appears consistent with the findings of Leach et al. (2007) which suggest that sociability and morality are two distinct constructs. In competence C3 and C4 load substantially below of 0.5 indicating their worthlessness to measure this construct in this study, having C1 and C2 adequate loadings in this factor. This does not seem to be unprecedented in SCM research. In fact, Fiske, Cuddy, Glick, et al. (2002) use only competent and confident to measure competence “based on the most reliable item-scale correlations in the study 1” (p.894).

Given that stereotyped portraits are usually dominated by personality traits (Hinton, 2000) and the fact that the research on the stereotypes of accountants does not deny this assumption (e.g., Bougen, 1994; Carnegie & Napier, 2010; Dimnik & Felton, 2006; Hunt et al., 2009), the Big Five model of personality (for a review, see John, Naumann, & Soto, 2008) was used to assess the stereotype of accountants. This model is a suitable tool to examine the social perceptions (Srivastava, 2010) and has been used to analyse stereotypes in the psychology

(e.g., Chan et al., 2012; Terracciano et al., 2005; Williams, Satterwhite, & Best, 1999) and accounting (Coate et al., 2003) research fields. It is considered the existence of the first and second order constructs of this model (DeYoung, 2006; DeYoung, Peterson, & Higgins, 2002; Digman, 1997; Jang et al., 2006), as well as of a general factor in the third level of its hierarchical structure (Musek, 2007; Rushton et al., 2009; Rushton & Irwing, 2008; van der Linden, te Nijenhuis, & Bakker, 2010).

The first level of the Big Five model is comprised of five factors which represent the personality dimensions that cover an extensive range of personality traits. Frequent labels for these constructs are *Extraversion* (BF1), *Agreeableness* (BF2), *Conscientiousness* (BF3), *Neuroticism* (BF4) and *Openness to Experience* (BF5)<sup>8</sup> (John et al., 2008; John & Srivastava, 1999). The second level includes two factors originally proposed by Digman (1997) as *Alpha* and *Beta* and later labelled by De Young et al. (2002) as *Stability* and *Plasticity*, respectively. These factors in accordance with the findings of Rushton and Irwing (2008) are considered to saturate in BF2, BF3 e BF4 and BF1, BF2 e BF5, respectively. The third level considers a single highest-order factor of the Big Five, which Musek (2007, p. 1228) describes as a “superdimension comprising positive versus negative aspects of personality”. Accordingly, in the context of the present study it is understood as generally representing the stereotype of accountants.

The measures are derived from the 44-item Big Five Inventory (BFI; John, Donahue, & Kentle, 1991), to which participants rate their opinions on a five Likert scale from 1 (strongly disagree) to 5 (strongly agree). The set of manifest variables used in this study was obtained from CFA (using AMOS and ML) of the BFI. Initially were excluded the variables which did not have adequate loadings in their respective factors (below 0.5; Hair et al., 2010). Then, because a poor model fit still persisted, modification indices provided by AMOS were analysed and it was verified that those with a larger impact on model adjustment suggested correlation among the residuals of manifest variables within a factor and with errors from variables of other factors. This kind of correlations, according to Byrne (2010), suggest overlap in the content of the items and according to Bentler and Chou (1987) its existence often arise when dealing with real data. As a result, problematic items were deleted<sup>9</sup> and good overall fit<sup>10</sup> was achieved. The final structure of the measures of the Big Five and its description are presented in Appendix 4-A.



### ***Data analysis***

SPSS Statistics (v.22, IBM SPSS, Chicago, IL) was the software used to build the database and to execute statistical procedures other than those of CFA and the assessment of the proposed causal model of the stereotype of accountants, which were performed with the software AMOS (v.22, IBM SPSS, Chicago, IL).

The analysis starts with descriptive statistics of the factors of the SCM (status, competition, warmth and competence) with the relevant manifest variables for this study, as previously mentioned, whose ratings were averaged to estimate individual scores for each factor. The internal consistency reliability of the scales was assessed through Cronbach's alpha, having been considered acceptable coefficient values above 0.6 (Chan et al., 2012; Clark & Watson, 1995; Fiske, Cuddy, Glick, et al., 2002; Malhotra, 1999; Murphy & Davidshofer, 1994).

The causal model of the stereotype of accountants was tested by using a two-step approach as recommended by several authors (e.g., Anderson & Gerbing, 1988; Hair et al., 2010; Marôco, 2014). First, CFA was conducted to assess the measurement model fit and construct validity, which once acceptable allowed the authors to proceed with the structural model testing (second-step).

The maximum likelihood estimation method was used. Its assumption of multivariate normality of manifest variables was assessed through skewness (sk) and kurtosis (ku) coefficients according to the recommendations of Kline (2011). As pointed out by this author, substantive problems with violations of normality will arise in the presence of  $|sk| > 3$  or  $|ku| > 8$ . Convergent validity was evaluated through factor loadings, average variance extracted (AVE) and reliability based on Cronbach's alpha and construct reliability (CR). According to Hair et al. (2010), factor loadings should be statistically significant and their standardized estimates should not fall below  $|0.5|$ , AVE should be 0.5 or higher and CR coefficients indicate good reliability when they are 0.7 or higher and acceptable reliability in the range of 0.6 – 0.7, but not for all constructs of the model. Discriminant validity was evaluated by comparing the AVE of each pair of constructs with inter-construct square correlation estimate, which should be lower than both AVE (Fornell & Larcker, 1981).

The goodness-of-fit of the measurement and structural models was examined through diverse fit indices selected from the most commonly used and informative (Hooper, Coughlan, & Mullen, 2008; Kline, 2011), whose reference values are displayed in Table 4.1. Specifically, were used chi-square ( $\chi^2$ ), Comparative Fit Index (CFI), Goodness-of-Fit Index

(GFI), Root Mean Square Error of Approximation (RMSEA) and Standardized Root Mean Square Residual (SRMR). Statistical significance of causal paths coefficients was evaluated using Z tests performed by AMOS (Critical Ratio e p-value) and bootstrap procedure, implemented in AMOS, was the method used to assess the statistical significance of indirect effects. This procedure has been recommended as a suitable method to examine the significance of the mediation effects (Cheung & Lau, 2008; Marôco, 2014; Preacher & Hayes, 2008). According to Preacher and Hayes (2008, p. 886) “[b]ootstrapping provides the most powerful and reasonable method of obtaining confidence limits for specific indirect effects under most conditions”. Finally, statistical significance was assumed when  $p < 0.05$  and unless indicated otherwise the standardized estimates of the coefficients of the model are the ones presented.

**Table 4.1:** Model Fit Indices

Fit Indices	Marôco (2014)	Hair <i>et al.</i> (2010)
	Reference values	Goodness-of-Fit ( $N > 250$ ; $12 < \text{Nr.Var} < 30$ )
$\chi^2$	Significant p-values expected, when $N > 400$	Significant p-values expected
CFI	< 0.80 - Bad fit [0.80; 0.90[ - Poor fit [0.90; 0.95[ - Good fit $\geq 0.95$ - Very good fit	Above 0.92
GFI	The same of CFI	Above 0.95
RMSEA	> 0.10 - Unacceptable fit [0.05; 0.10] - Acceptable fit $\leq 0.05$ - Very good fit	< 0.07, with CFI of 0.92 or higher
SRMR	< 0.08	0.08 or less, with CFI above 0.92

## Results

### *Perceived social status and competition*

Table 4.2 displays basic statistics for the socio-structural variables of status and competition. It presents the mean scores of the factors of status ( $\alpha = 0.789$ ) and competition ( $\alpha = 0.660$ ) obtained through the mean ratings of each respective set of manifest variables. These means are also exhibited, as well as the standard deviation and Cronbach’s alpha values of both constructs.

The results suggest accountants enjoy a medium level of status. They indicate a mean score in the factor of status, not substantially far away from the middle point (3.30), with education being the most pronounced manifestation with a mean of 3.50. The mean of competition is

also near the neutral point (2.75), standing out the control of financial resources, which is very close to the middle of the scale (2.96). Therefore, these findings highlight that accountants are perceived as a cooperative group, given that both the neutral point and the low pole in which the competition mean score falls do not indicate competitiveness positions.

**Table 4.2:** Basic statistics for status and competition

Constructs/Manifest variables	N	Mean	SD	Alpha
<b>Status</b>	<b>695*</b>	<b>3.297</b>	<b>0.656</b>	<b>0.789</b>
Prestige	710	3.189	0.808	
Economic success	704	3.203	0.795	
Level of education	707	3.495	0.750	
<b>Competition</b>	<b>727</b>	<b>2.748</b>	<b>0.849</b>	<b>0.660</b>
Special treatment in society	727	2.722	1.067	
Control of social resources	727	2.568	1.153	
Control of financial resources	727	2.955	1.079	

Note: \*Excluding participants who answered 'no opinion' in one or more manifest variables; SD = Standard Deviation

### *Perceived warmth and competence*

Means, standard deviation and Cronbach's alpha values for the constructs of warmth ( $\alpha = 0.761$ ) and competence ( $\alpha = 0.618$ ) and their respective manifest variables are presented in Table 4.3. The mean score of warmth resulting from the average of the ratings of the variables 'kind' and 'friendly' is a little above the neutral point (3.26), placing accountants in a modest position of the high pole of the scale. Competence stimulates more pronounced perceptions. Its mean score obtained from the average of the ratings of the variables 'capable' and 'confident' is above four (4.24), indicating that accountants are perceived as high in competence.

**Table 4.3:** Basic statistics for warmth and competence

Constructs/Manifest variables	N	Mean	SD	Alpha
<b>Warmth</b>	<b>727</b>	<b>3.257</b>	<b>0.648</b>	<b>0.761</b>
Kind	727	3.173	0.739	
Friendly	727	3.341	0.704	
<b>Competence</b>	<b>727</b>	<b>4.237</b>	<b>0.662</b>	<b>0.618</b>
Capable	727	4.497	0.708	
Confident	727	3.977	0.842	

Note: SD = Standard Deviation

### ***Measurement model***

The measurement model of the four constructs of the stereotype content model and the five factors of the Big Five model was subject to CFA with the identified relevant manifest variables, as previously mentioned (see Appendix 4-B). None of these variables present critical violations of normality ( $|sk| > 3$ ;  $|ku| > 8$ ; Kline, 2011). Skewness ranges between  $|0.002|$  and  $|1.469|$ , with only two variables above 1. Kurtosis ranges between  $|0.086|$  and  $|3.178|$  with 3 variables above 1, one above 2 and another above 3.

Convergent validity was assessed by the indicators exhibited in Appendix 4-C: factor loadings, the average variance extracted, construct reliability and Cronbach's alpha values. All factor loadings are statistically significant at the level of 0.001 (two-tailed). Their standardized values range from 0.474 to 0.888. Only two of the twenty-eight manifest variables do not exceed the threshold of 0.5, which are however very close to this value. The average variance extracted exposes adequate values for most of the constructs, near to acceptable in relation to BF4 and low for 'competition', BF1 and BF2, but in these last ones they are above 0.4. The construct reliability coefficients of 'status', 'warmth', BF3, BF4 and BF5 indicate good reliability, which is also acceptable for the other factors given the proximity of their values to 0.7. Evidence for the acceptability of the internal consistency reliability of the scales is also provided by alpha values revealing that none of the coefficients are lower than 0.6.

Appropriateness of discriminant validity implies that the squared correlation estimates are smaller than the AVE values for each related factor. In accordance, the results of this study confirm discriminant validity for most factor combinations, except in relation to BF1-BF2, BF1-BF5, BF2-BF4 and BF2-BF3, as highlighted in Appendix 4-D. These findings are consistent with the existence of the higher order factors of the Big Five model (Koufteros, Babbar, & Kaighobadi, 2009), as already identified by research in the field (for example, DeYoung, 2006; Digman, 1997; Jang et al., 2006; Rushton & Irwing, 2008). The results of this study specially support the previously mentioned second-order structural hierarchy found by Rushton and Irwing (2008). A CFA of this second-order structural hierarchy was carried out in order to test its validity (see Appendix 4-E). Fit indices indicate good factorial validity for this second-order structure ( $\chi^2(129)=466.822$ ;  $p=.000$ ; CFI=.936; GFI=.930; RMSEA=.060;  $P(rmse \leq 0.05)=.002$ , I.C. 90% [.054; .066]; SRMR=.045). Paths from second-order constructs to the first-order ones are all statistically significant at the 0.001 level (two-tailed). They are also generally powerful (above 0.7; Hair et al., 2010), except for

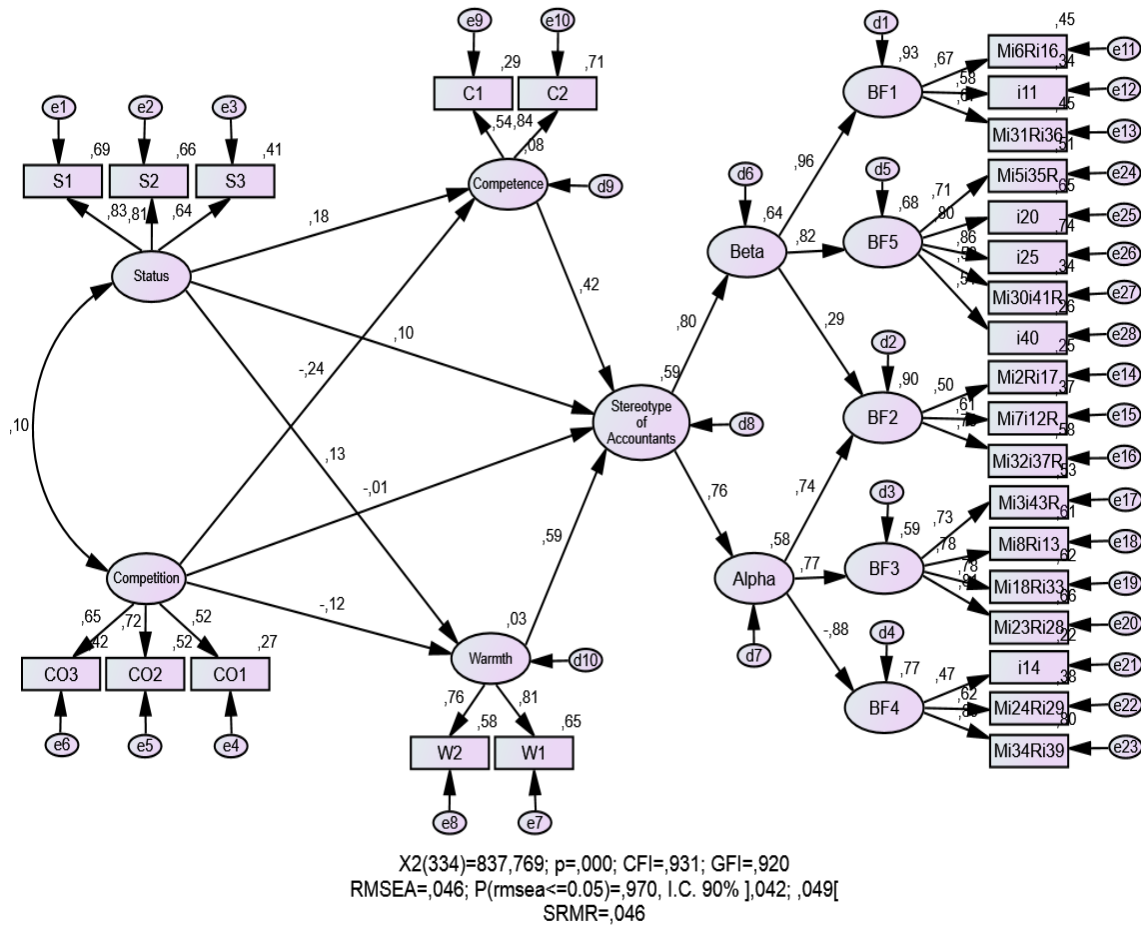
the one from *Beta* to BF2 whose coefficient is 0.293 (see Appendix 4-E). As expected for second-order models, discriminant validity for the two higher-order constructs was obtained ( $AVE_{Alpha}=0.635$ ;  $AVE_{Beta}=0.566$ ;  $r^2_{Alpha-Beta}=0.377$ ). Accordingly, a second-order level of the Big Five should be considered in subsequent analyses. In addition, this study also takes into account the existence of a general factor in the Big Five model (Musek, 2007; Rushton et al., 2009; Rushton & Irwing, 2008; van der Linden et al., 2010), corresponding to the third level in its hierarchical structure. This general construct provides the measure of the stereotype of accountants and reveals discriminant validity from other constructs in the model (see Appendix 4-F and 4-G).

Returning to the global measurement model, the findings show a good overall fit to the data for the one considering only the first-order factors (see Appendix 4-B;  $\chi^2(314)=768.768$ ;  $p=.000$ ; CFI=.938; GFI=.927; RMSEA=.045;  $P(rmse\leq 0.05)=.986$ , I.C. 90% [.041; .049]; SRMR=.041), as well as for the re-specified with the hierarchical structure of the Big Five (see Appendix 4-F;  $\chi^2(333)=836.364$ ;  $p=.000$ ; CFI=.931; GFI=.920; RMSEA=.046;  $P(rmse\leq 0.05)=.969$ , I.C. 90% [.042; .050]; SRMR=.045). Therefore, these results and the acceptable psychometric properties of the measurement model allow the authors to proceed with the structural model.

### ***Structural model***

The research structural model, establishing the relationships among the latent constructs of 'status', 'competition', 'warmth', 'competence' and 'stereotype of accountants' (Figure 4.2), exhibits a good fit to the data ( $\chi^2(334)=837.769$ ;  $p=.000$ ; CFI=.931; GFI=.920; RMSEA=.046;  $P(rmse\leq 0.05)=.970$ , I.C. 90% [.042; .049]; SRMR=.046). The regression estimates and their correspondent p-values are presented in Table 4.4. Apart from the direct effect of 'competition' on 'stereotype of accountants' which is revealed to be not statistically significant ( $\beta=-0.01$ ;  $p>0.05$ ), all other path coefficients are statistically significant. The effect of 'competition' on 'warmth', as well as the direct effect of 'status' on 'stereotype of accountants' are statistically significant at the level of 0.05 (two-tailed), while the effect of 'status' on 'warmth' is statistically significant at the level of 0.01 (two-tailed). All the other hypothesized relationships are statistically significant at the level of 0.001 (two-tailed). Therefore, perceived competition towards accountants does not have a direct impact on their stereotype, contrary to what was hypothesized in H8, which was not supported, with all other hypotheses of this study being confirmed.

**Fig.4.2:** Structural model of the stereotype of accountants



The proposed model explains about 59% of the opinion variability concerning the stereotype of accountants ( $R^2_{AS}=0.591$ ). Together, ‘status’ and ‘competition’ account for approximately 8% of the variance of ‘competence’ ( $R^2_C=0.082$ ), and about 3% of the variance of ‘warmth’ ( $R^2_W=0.029$ ). ‘Status’ presents a direct positive effect on ‘competence’ ( $\beta=0.183$ ;  $p<0.001$ ) and ‘warmth’ ( $\beta=0.135$ ;  $p=0.004$ ) and also direct ( $\beta=0.102$ ;  $p=0.028$ ) and indirect effects on ‘stereotype of accountants’ mediated by ‘competence’ and ‘warmth’ ( $\beta_{AS.S|C|W}=0.157$ ;  $p=0.001$ ), with all being statistically significant. ‘Competition’ also shows several statistically significant effects: a direct negative effect on ‘warmth’ ( $\beta=-0.118$ ;  $p=0.024$ ) and ‘competence’ ( $\beta=-0.239$ ;  $p<0.001$ ), as well as indirect effects on ‘stereotype of accountants’ via ‘warmth’ and ‘competence’ ( $\beta_{AS.CO|W|C}=-0.170$ ;  $p=0.001$ ). Finally, ‘competence’ and ‘warmth’ both exhibit statistically significant positive direct effects on ‘stereotype of accountants’:  $\beta=0.423$  ( $p<0.001$ ) and  $\beta=0.588$  ( $p<0.001$ ), respectively.

**Table 4.4:** Structural model results

Hypotheses	Regression estimates			Statistics		
	Unstandardized	S.E.	Standardized	C.R.	p-value	Conclusion
<b>H1:</b> Status → Competence (+)	0.090	0.026	0.183	3.518	<0.001	Supported
<b>H2:</b> Status → Warmth (+)	0.103	0.036	0.135	2.874	0.004	Supported
<b>H3:</b> Competition → Warmth (-)	-0.126	0.056	-0.118	-2.262	0.024	Supported
<b>H4:</b> Competition → Competence (-)	-0.164	0.042	-0.239	-3.871	<0.001	Supported
<b>H5:</b> Competence → Stereotype of Accountants	0.322	0.047	0.423	6.919	<0.001	Supported
<b>H6:</b> Warmth → Stereotype of Accountants	0.287	0.031	0.588	9.190	<0.001	Supported
<b>H7:</b> Status → Stereotype of Accountants (+)	0.038	0.017	0.102	2.202	0.028	Supported
<b>H8:</b> Competition → Stereotype of Accountants (-)	-0.007	0.027	-0.013	-0.258	0.796	Not supported

Note: S.E. = Standard Error; C.R. = Critical Ratio

## Discussion

This study focuses on understanding the construction of the social image of accountants by drawing on the SCM variables, status, competition, warmth and competence. As highlighted, the results of the structural model investigated indicate that these are all influential variables on the stereotype of accountants. The mean score of the status construct (3.30) suggests that a medium level of status is attributed to accountants. Accordingly, given that status is one of the most important bases of social hierarchy (Magee & Galinsky, 2008; Parsons, 1940) and the division of society into classes is a frequent way to categorize this hierarchy (Giddens, 2009), the results suggest that accountants are considered to be part of the middle class. This is not an unexpected result given the role played by the type of work in stratification (e.g., Giddens, 2009; Ridgeway, 1991; Weber, 1978) and the identified importance of the nature of the accountants' activities in the social perception about them (Friedman & Lyne, 2001).

Middle class is, however, characterized by a lack of homogeneity related to the differentiation of its members in terms of control of property, organizational and cultural assets (Lockwood, 1995; Savage, Barlow, Dickens, & Fielding, 1992). Consequently, it is usually recognized the existence of subclasses within this level of the social hierarchy. Saunders (2001) distinguishes three groupings within the middle class: the lower middle class and Weber's (1978) *petty bourgeoisie* and *propertyless intelligentsia and specialists*. Lower middle class comprises "routine non-manual employees in clerical, secretarial and similar occupations" (Saunders, 2001, p. 98). *Petty bourgeoisie* covers "self-employed small businessman" without high qualification, while *propertyless intelligentsia and specialists* encompasses "technicians, various kinds of white-collar employees, civil servants-possibly with considerable social differences depending on the cost of their training" (Weber, 1978, p. 305). This last group becomes known namely as upper *service class* which is capable of guarantee high incomes due to members' qualifications and training (Lockwood, 1995;

Saunders, 2001). Accountants, as a group professionally organized and qualified, are expected to be recognized within this last group. However, the level of status identified by this study suggests that accountants are scrutinized as belonging to the lower middle class, the most representative in Portugal<sup>11</sup>. When looking at the measures of status used by the present research, it is possible to note that at least two related reasons could be at the origin of this scrutiny. First, the historical legacy of the bookkeeping nature of the work of early accountants, called bookkeepers at that time, which did not require high qualifications (Bougen, 1994). And, second, the perceived level of income commanded by accountants that could block their upward social mobility, given the possible association with the *proletarianisation of clerical workers* (see, e.g., Saunders, 2001, for a discussion in this regard). Indeed, the Portuguese market structure of accounting services can potentiate this kind of association. The Order of Certified Accountants is the biggest Portuguese professional body, with the existence of intragroup competition being possible in this market, associated with the large number of professionals in relation to the number of companies, thus pushing down the prices and consequently accountants' income.

The results of the competition factor indicate that accountants are a cooperative group, suggesting that they do not represent a threat to others' goals achievement (Johnson & Johnson, 2005). Consequently, on the one hand, accounting seems to be an activity well accepted in Portuguese society, but without enjoying dominant positions which are expected to stimulate competitive atmospheres (Giddens, 2009; McLeod et al., 2014). On the other hand, consistent with the results of 'status', the identified lack of competition concerning accountants could be a sign of social indifference in relation to the resources controlled by accountants. This is a non-expected situation. In fact, it seems incoherent with the *social closure* in which Portuguese accounting professionals have lived since the middle of 1990s, when the recognition of the profession occurred through government regulation. From this *social closure* there would be expected to be inequalities in earnings (Weeden, 2002) and with these inequalities intergroup competition (Giddens, 2009). These findings appear to highlight arguments found in accounting literature in accordance to which the success of professional projects are dependent on cultural contexts (Ramirez, 2001). In fact, Portuguese history shows that the accounting occupation has had to overcome significant difficulties in being recognized as a profession. Diverse ideologies over time have demonstrated to perceive in different manners the importance of this occupation, a fact that originated several regulation and deregulation episodes until the rise of the status of profession (see, Rodrigues



et al., 2003, for details). The separation of auditing as a different profession in Portugal, early recognized at the beginning of the 1970s, is another contextual reality that may have affected negatively the success of the professional project of the other segment of the accounting occupation, which is under analysis in this study.

The mean score of 'warmth' (3.26) seems consistent with the results of the socio-structural variables, but it would be expected that the obtained high level of competence was a result from a higher level of status (mean score of 'competence' = 4.24). The results of 'warmth' and 'competence' reveal that accountants are perceived as modestly warm and highly competent. These findings highlight a certain ambivalence since the mean scores differ by about 0.98, but they deny the possibility of pronounced ambivalence in the image of accountants suggested by accounting literature for both the *traditional accountant* stereotype with cold and competent features and the *business professional* stereotype which combines sociability with incompetence (Carnegie & Napier, 2010). They are, however, consistent with the fact that middle-class people are usually perceived as warm and competent (Cuddy et al., 2008; Cuddy et al., 2009; Fiske, Cuddy, Glick, et al., 2002). Accordingly, the findings of this study suggest that accountants should not expect to experience *pity*, *contempt* or *envy* (Fiske, Cuddy, & Glick, 2002; Fiske, Cuddy, Glick, et al., 2002) in their social relations. Instead, they appear to stimulate allies treatment (Fiske, Cuddy, Glick, et al., 2002), given the high level of competence recognized and the fact that the 'warmth' mean score does not suggest active harm behaviours towards accountants (Cuddy et al., 2007).

As any other, accounting professional projects need to be monitored and in this regard it is important to understand which factors produce impacts on the public image that the profession has stimulated. This study provides some insights on this point, indicating four influential factors on the stereotype of accountants: warmth, competence, status, and competition. Inconsistent with the findings of Glick et al. (1995), which suggest the smallest importance of warmth in the management and technical professions, but in line with the generally identified primacy of warmth in social judgement (Cuddy et al., 2008), the results of the researched model highlight perceived warmth as the most influential factor on the stereotype of accountants, followed by perceived competence. These findings are coherent with research on social judgement, which indicates that these factors are fundamental dimensions of social perception (e.g., Abele et al., 2008). But, together warmth and competence emerge less powerful in the prediction of the stereotype of accountants than in that literature (Wojciszke, 2005; Wojciszke et al., 1998).

It has been identified that the primacy of warmth in social evaluation disappears when observers' interests include the abilities of the target (Wojciszke, 1994, 1997, 2005). In the case of accountants it would be expected that there would be a dominance of competence since professions are supposed to be socially valued by "special competence in esoteric bodies of knowledge linked to central needs and values of the social system" (Larson, 1979, p. x). Ridgeway (2014) also points out that competence could be a powerful tool of social legitimation depending on how to be competent at a given level matters for society. Accordingly, considering that the identified high levels of competence are not accompanied by coherent levels of status they could not be a sign of the recognized importance of accounting by Portuguese society and an effort in this regard may be needed.

This study also shows that warmth and competence are mediators of status and competition on the stereotype of accountants. These findings indicate that in part warmth and competence are determined by status and competition. They are consistent with the hypotheses of the SCM and further reformulations/extensions. But, as expected, do not corroborate the existence of the positive effects of competition on competence identified by Guan et al. (2010) and Jarosz and Biela (2009). Thus, although status and competition have weaker impacts than warmth and competence, they are influential dimensions on the stereotype of accountants. Status is more powerful, since it presents direct and indirect effects and competition only exhibits a mediated influence. The fact that these constructs reveal lower effects does not mean that one can disregard these factors. Indeed, the accounting profession, like others, is a social phenomenon of modern societies where competitive atmospheres are a reality capable of constraining social perceptions (Fiske, 2010b; Johnson & Johnson, 2005) for which status beliefs also have been acknowledged to play an important role (Correll & Ridgeway, 2003; Ellemers et al., 1997; Ridgeway, 2014).

### **Concluding remarks**

Accounting researchers have long been engaged in the study of the social image of accountants. However, so far little has been done to identify the determinant factors in the formation of this image and in particular to empirically validate their influence. The present research contributes to enriching this body of literature in this point. By drawing on the identified relevant variables in social judgement (SCM; Fiske, Cuddy, Glick, et al., 2002), this study uses structural equation modelling to test the influence of the socio-structural variables of status and competition and also competence and warmth on the stereotype of accountants. It demonstrates that they are all important factors in the construction of the

social image of modern accountants. Therefore, this study proposes a new approach and adds knowledge of great importance to the management of this image.

This research also contributes with a perspective taken from an understudied cultural context outside of the Anglo-American world. It emphasizes the social position attributed to modern accountants in such a context and reveals that accountants enjoy a medium level of status and are part of the lower middle class. As discussed, these findings are not consistent with the undertaken Portuguese professional project of accounting, but suggest corroboration of the relationship between the type of work of early accountants and the social image of this professional group, such as identified in the literature (e.g., Bougen, 1994). This fact could be a constraint in the success of professional projects of accounting, conditioning the recognition of its broad utility in the satisfaction of social needs and society development. Thus, this study suggests the perceived type of work as a fundamental driver of the social perception of accountants. This has practical and research implications. In practical terms, it highlights the need for hard-work in this regard, since the central aspects of a social image are resistant to change, given their close link with collective memories and with the history of social groups (Abric, 1993). Research implications lie on the fact that future works should take in consideration this relationship. Therefore, future investigation is welcome to test the effects of the perceived routine in the work of accountants on their social portrait.

The present research also provides contributions to the growing literature on SCM. It tests causal relations among the latent variables of this model, an approach underexplored in the field. This work corroborates the original predictions of the SCM and also other relations found in the literature that extends the model. That is, the data of this study indicate that status influences not only competence but also warmth and the same occurred with competition, which besides influencing warmth also influences competence in a most powerful manner. This study also shows competence and warmth to be mediating variables of status and competition in the prediction of the stereotype of accountants. It highlights, however, that in specific contexts other variables than status and competition will influence competence and warmth, given the low variance explained of these variables by status and competition, as the results of this work indicate.

As with any investigation, this study has limitations that should be taken into account in future research. First, notwithstanding the reasonability of the psychometric characteristics obtained by the present work, it is important the development of further investigation in

order to validate/improve the used instrument to assess latent constructs of the model in the context of accounting. Particularly, regarding *Extraversion* (BF1), *Agreeableness* (BF2), ‘competition’ and ‘competence’ to which were identified lower construct reliabilities. Second, the researched model explains about 59% of the variance of the stereotype of accountants, indicating that there are other determinants of the social image of this professional group, such as, for example, the perceived type of work as previously mentioned. Future works can improve the knowledge in this field by engaging in identifying and testing other explaining variables. One possibility in this regard is to test to what extent the longevity of the profession influences its public image, since there are countries where the accounting profession has been well-established since the middle of the 19<sup>th</sup> century and others in which its recognition occurred more than a century later. Finally, evidence collected by this study is confined to a single cultural context and the stereotypes are a cultural phenomenon which vary cross-culturally (Cuddy et al., 2009). New insights to the literature may follow from research developed in other realities and especially from cross-cultural studies which can investigate the moderation effects of the cultural value dimensions (see, e.g., Hofstede, 1984; Schwartz, 1994) in the prediction of the stereotype of accountants. This is an influence with relevance in the accounting domains (Gray, 1988) and also with impact on stereotype content, as identified by Cuddy et al. (2015).

## Notes

<sup>1</sup> This group of literature is comprised of works which study the accountant stereotype through the cinema (Beard, 1994; Dimnik & Felton, 2006; Felton, Dimnik, & Bay, 2008; Holt, 1994; Kyriacou, 2004; Magon & France, 2012; Smith & Briggs, 1999), recruitment material (Jeacle, 2008), humorous material (Bougen, 1994; Jones & Stanton, 2013; Miley & Read, 2012), popular music (Jacobs & Evans, 2012; Smith & Jacobs, 2011), and popular literature. This last one includes studies of press material (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Cobbs, 1976; Ewing, Pitt, & Murgolo-Poore, 2001; France, 2010; Friedman & Lyne, 2001; Hoffjan, 2004), literary fiction (Boys, 1994; Evans & Fraser, 2012; Robert, 1957; Stacey, 1958; Walker, 1995; West, 2001), and books on financial scandals (Carnegie & Napier, 2010).

<sup>2</sup> “a subset of the public image of accountants” (Friedman & Lyne, 2001, p. 430)

<sup>3</sup> Italics in the original.

<sup>4</sup> “[A]ny characteristic of actors around which evaluations of and beliefs about them come to be organized (Berger, Rosenholtz, & Zelditch, 1980, p. 479).

<sup>5</sup> Social organization in which “everybody should have an equal chance to achieve whatever they can through their merits” (Saunders, 2001, p. 43).

<sup>6</sup> Cuddy et al. (2008) provide an extensive review and smaller reviews are also available in the works of Fiske (2012) and Fiske et al. (2007).

<sup>7</sup> It was not possible to ensure the randomness of the sample. However, its dimension exceeds the number of observations required for a sample of the Portuguese community with a confidence level of 99% and margin of error of 5%. The sample also approximates the distribution of the Portuguese population across urban and nonurban regions as well as in terms of gender.

<sup>8</sup> “Extraversion implies an *energetic approach* to the social and material world and includes traits such as sociability, activity, assertiveness, and positive emotionality. Agreeableness contrasts a *prosocial and communal orientation* toward others with antagonism and includes traits such as altruism, tender-mindedness, trust, and modesty. Conscientiousness describes *socially prescribed impulse control* that facilitates task and goal-directed behaviour, such as thinking before acting, delaying gratification, following norms and rules, and planning organizing, and prioritizing tasks. Neuroticism contrasts emotional stability and even-temperedness with *negative emotionality*, such as

feeling anxious, nervous, sad, and tense. Finally, Openness to Experience (versus closed-mindedness) describes the breadth, depth, originality, and complexity of an individual's *mental and experiential life*." (John & Srivastava, 1999, p. 121, italics in the original)

<sup>9</sup> Cut-off criteria: problematic item with lower standardized factor loading or the one that exhibits a higher number of correlations among items, retaining, however, those that are essential to maintaining the recommended minimum of three items per construct (Hair et al., 2010).

<sup>10</sup>  $\chi^2$  (125)=456.708; p=.000; CFI=.937; GFI=.932; RMSEA=.060; P(rmse $\leq$ 0.05)=.002, I.C. 90% [.055; .066]; SRMR=.044

<sup>11</sup> Marktest. Retrieved 21/02/16, from <http://www.marktest.com/wap/a/n/id-d4.aspx>

## References

- Abele, A. E., Cuddy, A. J. C., Judd, C. M., & Yzerbyt, V. Y. (2008). Fundamental dimensions of social judgment. *European Journal of Social Psychology*, 38(7), 1063-1065.
- Abele, A. E., & Wojciszke, B. (2007). Agency and communion from the perspective of self versus others. *Journal of Personality and Social Psychology*, 93(5), 751-763.
- Abric, J. C. (1993). Central system, peripheral system: their functions and roles in the dynamics of social representations. *Papers on Social Representations*, 2(2), 75-78.
- Anderson, J. C., & Gerbing, D. W. (1988). Structural equation modeling in practice: A review and recommended two-step approach. *Psychological Bulletin*, 103(3), 411-423.
- Aranya, N., Meir, E. I., & Bar-Ilan, A. (1978). An empirical examination of the stereotypical accountant based on Holland's theory. *Journal of Occupational Psychology*, 51(2), 139-145.
- Asbrock, F. (2010). Stereotypes of social groups in Germany in terms of warmth and competence. *Social Psychology*, 41(2), 76-81.
- Asch, S. E. (1946). Forming impressions of personality. *The Journal of Abnormal and Social Psychology*, 41(3), 258-290.
- Baldvinsdottir, G., Burns, J., Nørreklit, H., & Scapens, R. W. (2009). The image of accountants: from bean counters to extreme accountants. *Accounting, Auditing & Accountability Journal*, 22(6), 858-882.
- Beard, V. (1994). Popular culture and professional identity: Accountants in the movies. *Accounting, Organizations and Society*, 19(3), 303-318.
- Bedeian, A. G., Mossholder, K. W., Touliatos, J., & Barkman, A. I. (1986). The accountant's stereotype: an update for vocational counselors. *Career Development Quarterly*, 35, 113-122.
- Bentler, P. M., & Chou, C.-P. (1987). Practical issues in structural modeling. *Sociological Methods & Research*, 16(1), 78-117.
- Berger, J., Rosenholtz, S. J., & Zelditch, M. (1980). Status Organizing Processes. *Annual Review of Sociology*, 6, 479-508.
- Betancor, V., Rodríguez, A., Rodríguez, R., Leyens, J.-P., & Quiles, M. N. (2005). El efecto del estatus en la atribución de las dimensiones estereotípicas de sociabilidad y competencia. *Psicothema*, 17(2), 297-302.

- Birmingham, D. (2003). *A concise history of Portugal* (2nd ed.). Cambridge: Cambridge University Press.
- Bottero, W. (2005). *Stratification: Social division and inequality*. London and New York: Routledge.
- Bougen, P. D. (1994). Joking apart: the serious side to the accountant stereotype. *Accounting, Organizations and Society*, 19(3), 319-335.
- Boys, P. (1994). A source of accounting history: Somerset Maugham. *The accounting Historians Notebook*, Fall, 7-9; 24.
- Brambilla, M., Sacchi, S., Castellini, F., & Riva, P. (2010). The Effects of Status on Perceived Warmth and Competence: Malleability of the Relationship Between Status and Stereotype Content. *Social Psychology*, 41(2), 82-87.
- Brewer, M. B. (1999). The psychology of prejudice: Ingroup love or outgroup hate? *Journal of Social Issues*, 55(3), 429-444.
- Byrne, B. M. (2010). *Structural Equation Modeling with AMOS: Basic Concepts, Applications, and Programming* (2nd ed.). New York: Routledge.
- Caprariello, P. A., Cuddy, A. J. C., & Fiske, S. T. (2009). Social structure shapes cultural stereotypes and emotions: A causal test of the stereotype content model. *Group Processes & Intergroup Relations*, 12(2), 147-155.
- Carnegie, G. D., & Napier, C. J. (2010). Traditional accountants and business professionals: Portraying the accounting profession after Enron. *Accounting, Organizations and Society*, 35(3), 360-376.
- Chan, W., et al. (2012). Stereotypes of age differences in personality traits: Universal and accurate? *Journal of Personality and Social Psychology*, 103(6), 1050-1066.
- Cheung, G. W., & Lau, R. S. (2008). Testing mediation and suppression effects of latent variables: Bootstrapping with structural equation models. *Organizational Research Methods*, 11(2), 296-325.
- Clark, L. A., & Watson, D. (1995). Constructing validity: basic issues in objective scale development. *Psychological Assessment*, 7(3), 309-319.
- Coate, C., Mitschow, M. C., & Schinski, M. D. (2003). What students think of CPAs: Is the stereotype alive and well? *The CPA Journal*, August, 52-55.
- Cobbs, J. L. (1976). How the business press views the accounting profession. *Journal of Accountancy*, 142(3), 94-97.
- Correll, S. J., & Ridgeway, C. L. (2003). Expectation states theory. In J. DeLamater (Ed.), *Handbook of social psychology* (pp. 29-51). New York: Kluwer Academic Press.
- Cory, S. N. (1992). Quality and quantity of accounting students and the stereotypical accountant: Is there a relationship? *Journal of Accounting Education*, 10(1), 1-24.
- Cuddy, A. J. C., Fiske, S. T., & Glick, P. (2004). When professionals become mothers, warmth doesn't cut the ice. *Journal of Social Issues*, 60(4), 701-718.

- Cuddy, A. J. C., Fiske, S. T., & Glick, P. (2007). The BIAS map: Behaviors from intergroup affect and stereotypes. *Journal of Personality and Social Psychology*, 92(4), 631-648.
- Cuddy, A. J. C., Fiske, S. T., & Glick, P. (2008). Warmth and Competence as Universal Dimensions of Social Perception: The Stereotype Content Model and the BIAS Map. In M. P. Zanna (Ed.), *Advances in experimental social psychology* (Vol. 40, pp. 61-149). New York: Academic Press.
- Cuddy, A. J. C., et al. (2009). Stereotype content model across cultures: Towards universal similarities and some differences. *British Journal of Social Psychology*, 48(1), 1-33.
- Cuddy, A. J. C., Wolf, E. B., Glick, P., Crotty, S., Chong, J., & Norton, M. I. (2015). Men as Cultural Ideals: Cultural Values Moderate Gender Stereotype Content. *Journal of Personality and Social Psychology*, 109(4), 622-635.
- Davidsson, P., & Wiklund, J. (1997). Values, beliefs and regional variations in new firm formation rates. *Journal of Economic Psychology*, 18(2), 179-199.
- DeCoster, D. T., & Rhode, J. G. (1971). The accountant's stereotype: real or imagined, deserved or unwarranted. *Accounting Review*, XLVI(4), 651-664.
- Deutsch, M. (2006). Cooperation and Competition. In M. Deutsch, P. T. Coleman & E. C. Marcus (Eds.), *The Handbook of Conflict Resolution: Theory and Practice* (pp. 23-42). San Francisco: Jossey-Bass.
- Deutsch, M. (2012). Theory of cooperation-competition and beyond. In P. A. M. Van Lange, A. W. Kruglanski & E. T. Higgins (Eds.), *Handbook of theories of social psychology* (Vol. 2, pp. 275-294). London: Sage Publications.
- DeYoung, C. G. (2006). Higher-order factors of the Big Five in a multi-informant sample. *Journal of Personality and Social Psychology*, 91(6), 1138-1151.
- DeYoung, C. G., Peterson, J. B., & Higgins, D. M. (2002). Higher-order factors of the Big Five predict conformity: Are there neuroses of health? *Personality and Individual Differences*, 33(4), 533-552.
- Digman, J. M. (1997). Higher-order factors of the Big Five. *Journal of Personality and Social Psychology*, 73(6), 1246-1256.
- Dimnik, T., & Felton, S. (2006). Accountant stereotypes in movies distributed in North America in the twentieth century. *Accounting, Organizations and Society*, 31(2), 129-155.
- Durante, F. (2008). *Testing and extending the Stereotype Content Model*. Unpublished doctoral dissertation in social psychology, Università Degli Studi di Padova, Padova.
- Durante, F., Capozza, D., & Fiske, S. T. (2010). The Stereotype Content Model: The Role Played by Competence in Inferring Group Status. *TPM Testing, Psychometrics, Methodology in Applied Psychology*, 17(4), 187-199.
- Durante, F., et al. (2013). Nations' income inequality predicts ambivalence in stereotype content: How societies mind the gap. *British Journal of Social Psychology*, 52(4), 1-21.

- Ellemers, N., Van Rijswijk, W., Roefs, M., & Simons, C. (1997). Bias in intergroup perceptions: balancing group identity with social reality. *Personality and Social Psychology Bulletin*, 23(2), 186-198.
- Evans, L., & Fraser, I. (2012). The accountant's social background and stereotype in popular culture: The novels of Alexander Clark Smith. *Accounting, Auditing & Accountability Journal*, 25(6), 964-1000.
- Ewing, M. T., Pitt, L. F., & Murgolo-Poore, M. E. (2001). Bean Couture: Using Photographs and Publicity to Re-position the Accounting Profession. *Public Relations Quarterly*, 46(4), 23-30.
- Felton, S., Dimnik, T., & Bay, D. (2008). Perceptions of Accountants' Ethics: Evidence from Their Portrayal in Cinema. *Journal of Business Ethics*, 83, 217-232.
- Festinger, L. (1954). A theory of social comparison processes. *Human relations*, 7(2), 117-140.
- Fisher, R., & Murphy, V. (1995). A pariah profession? Some student perceptions of accounting and accountancy. *Studies in Higher Education*, 20(1), 45-58.
- Fiske, S. T. (2010a). Envy up, scorn down: how comparison divides us. *American Psychologist*, 65(8), 698-706.
- Fiske, S. T. (2010b). Interpersonal Stratification: Status, Power, and Subordination. In S. T. Fiske, D. T. Gilbert & G. Lindzey (Eds.), *Handbook of social psychology* (5th ed., Vol. 2, pp. 941-982). New Jersey: Wiley.
- Fiske, S. T. (2012). The Continuum Model and the Stereotype Content Model. In P. A. M. Van Lange, A. W. Kruglanski & E. T. Higgins (Eds.), *Handbook of theories of social psychology* (Vol. 1, pp. 267-288). London: Sage Publications.
- Fiske, S. T., Cuddy, A. J. C., & Glick, P. (2002). Emotions up and down: Intergroup emotions result from perceived status and competition. In D. M. Mackie & E. R. Smith (Eds.), *From prejudice to intergroup emotions: Differentiated reactions to social groups* (pp. 247-264). Philadelphia, PA: Psychology Press.
- Fiske, S. T., Cuddy, A. J. C., & Glick, P. (2007). Universal dimensions of social cognition: warmth and competence. *Trends in Cognitive Sciences*, 11(2), 77-83.
- Fiske, S. T., Cuddy, A. J. C., Glick, P., & Xu, J. (2002). A model of (often mixed) stereotype content: competence and warmth respectively follow from perceived status and competition. *Journal of Personality and Social Psychology*, 82(6), 878-902.
- Fiske, S. T., & Ruscher, J. B. (1993). Negative Interdependence and Prejudice: Whence the Affect? In D. M. Mackie & D. L. Hamilton (Eds.), *Affect, cognition, and stereotyping: Interactive processes in group perception* (pp. 239-268). San Diego and London: Academic Press.
- Fiske, S. T., Xu, J., Cuddy, A. J. C., & Glick, P. (1999). (Dis)respecting versus (Dis)liking: Status and Interdependence Predict Ambivalent Stereotypes of Competence and Warmth. *Journal of Social Issues*, 55(3), 473-489.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, (pre-1986), 39-50.



- Foy, S., Freeland, R., Miles, A., Rogers, K. B., & Smith-Lovin, L. (2014). Emotions and Affect as Source, Outcome and Resistance to Inequality. In J. D. McLeod, E. J. Lawler & M. Schwalbe (Eds.), *Handbook of the social psychology of inequality* (pp. xv-xxv). New York and London: Springer.
- France, A. (2010). *The portrayal of accountants in high profile New Zealand newspapers*. Paper presented at the Auckland Region Accounting Conference (ARA), Manukau Institute of Technology.
- Friedman, A. L., & Lyne, S. R. (1997). Activity-based techniques and the death of the beancounter. *European Accounting Review*, 6(1), 19-44.
- Friedman, A. L., & Lyne, S. R. (2001). The beancounter stereotype: towards a general model of stereotype generation. *Critical Perspectives on Accounting*, 12(4), 423-451.
- Ganzeboom, H. B. G., De Graaf, P. M., & Treiman, D. J. (1992). A standard international socio-economic index of occupational status. *Social Science Research*, 21(1), 1-56.
- Ganzeboom, H. B. G., & Treiman, D. J. (1996). Internationally comparable measures of occupational status for the 1988 International Standard Classification of Occupations. *Social Science Research*, 25(3), 201-239.
- Giddens, A. (2009). *Sociology* (6th ed.). Cambridge and Maiden: Polity Press.
- Glick, P., Wilk, K., & Perreault, M. (1995). Images of occupations: Components of gender and status in occupational stereotypes. *Sex Roles*, 32(9-10), 565-582.
- Gomes, L. M. R. (2009). *Os esteriótipos associados aos contabilistas e à profissão contabilística: o caso dos alunos de Ciências Económicas e Empresariais*. Unpublished master's thesis in accounting, University of Minho, Braga.
- Granleese, J., & Barrett, T. F. (1990). The social and personality characteristics of the Irish Chartered Accountant. *Personality and Individual Differences*, 11(9), 957-964.
- Gray, S. J. (1988). Towards a theory of cultural influence on the development of accounting systems internationally. *Abacus*, 24(1), 1-15.
- Guan, Y., Deng, H., & Bond, M. H. (2010). Examining stereotype content model in a Chinese context: inter-group structural relations and Mainland Chinese's stereotypes towards Hong Kong Chinese. *International Journal of Intercultural Relations*, 34(4), 393-399.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis: A Global Perspective* (7th ed.). New Jersey: Pearson Prentice Hall.
- Hakel, M. D., Hollmann, T. D., & Dunnette, M. D. (1970). Accuracy of interviewers, certified public accountants, and students in identifying the interests of accountants. *Journal of Applied Psychology*, 54(2), 115-119.
- Hilton, J. L., & Hippel, W. V. (1996). Stereotypes. *Annual Review of Psychology*, 47(1), 237-271.
- Hinton, P. R. (2000). *Stereotypes, Cognition and Culture*. Hove: Psychology Press.
- Hirschman, A. O. (1994). Social conflicts as pillars of democratic market society. *Political Theory*, 22(2), 203-218.

- Hoffjan, A. (2004). The Image of the Accountant in a German Context. *Accounting and the Public Interest*, 4, 62-89.
- Hofstede, G. (1984). Cultural Dimensions in Management and Planning. *Asia Pacific Journal of Management*, 1(2), 81-99.
- Holt, P. E. (1994). Stereotypes of the accounting professional as reflected in popular movies, accounting students and society. *New Accountant*, April, 24-25.
- Hooper, D., Coughlan, J., & Mullen, M. (2008). Structural equation modelling: Guidelines for determining model fit. *The Electronic Journal of Business Research Methods*, 6(1), 53-60.
- Hopwood, A. G. (1994). Accounting and everyday life: an introduction. *Accounting, Organizations and Society*, 19(3), 299-301.
- Huberman, B. A., Loch, C. H., & Öncüler, A. (2004). Status as a valued resource. *Social Psychology Quarterly*, 67(1), 103-114.
- Hunt, S. C., Falgiani, A. A., & Intrieri, R. C. (2004). The Nature and Origins of Students' Perceptions of Accountants. *Journal of Education for Business*, 79(3), 142-148.
- Hunt, S. C., Intrieri, R. C., Falgiani, A. A., & Papini, M. T. (2009). The Effect Of Gender And Knowledge On Students' Impressions Of Accountants In The Post-Enron Era. *Journal of Business & Economics Research*, 7(5), 1-13.
- ICS. (2013). *Portugal e Europa, valores e atitudes na 1ª década do séc. XXI - Atitudes Sociais dos Portugueses* (Destaque 2). Retrieved 04/03/16, from [https://issuu.com/ics-ul/docs/relatorio\\_ess\\_2013\\_online\\_issuu](https://issuu.com/ics-ul/docs/relatorio_ess_2013_online_issuu).
- Imada, A. S., Fletcher, C., & Dalessio, A. (1980). Individual correlates of an occupational stereotype: A reexamination of the stereotype of accountants. *Journal of Applied Psychology*, 65(4), 436-439.
- Jacobs, K., & Evans, S. (2012). Constructing accounting in the mirror of popular music. *Accounting, Auditing & Accountability Journal*, 25(4), 673-702.
- Jang, K. L., et al. (2006). Behavioral genetics of the higher-order factors of the Big Five. *Personality and Individual Differences*, 41(2), 261-272.
- Janssens, H., Verkuyten, M., & Khan, A. (2015). Perceived social structural relations and group stereotypes: A test of the Stereotype Content Model in Malaysia. *Asian Journal of Social Psychology*, 18(1), 52-61.
- Jarosz, P. B., & Biela, A. (2009). Use of Stereotype Content Model in Describing Work Groups in Poland. *Roczniki Psychologiczne*, 12(1), 81-96.
- Jeacle, I. (2008). Beyond the boring grey: The construction of the colourful accountant. *Critical Perspectives on Accounting*, 19(8), 1296-1320.
- Jeacle, I. (2012). Accounting and popular culture: framing a research agenda. *Accounting, Auditing & Accountability Journal*, 25(4), 580-601.
- John, O. P., Donahue, E. M., & Kentle, R. L. (1991). *The big five inventory - versions 4a and 54*. Berkeley, CA: University of California at Berkeley, Institute of Personality and Social Research.

- John, O. P., Naumann, L. P., & Soto, C. J. (2008). Paradigm Shift to the Integrative Big Five Trait Taxonomy - History, Measurement, and Conceptual Issues. In O. P. John, R. W. Robins & L. A. Pervin (Eds.), *Handbook of personality: Theory and research* (3rd ed., pp. 114-158). New York and London: Guilford Press.
- John, O. P., & Srivastava, S. (1999). The Big Five trait taxonomy: History, Measurement, and Theoretical Perspectives. In L. A. Pervin & O. P. John (Eds.), *Handbook of personality: Theory and research* (2nd ed., pp. 102-138). New York: Guilford Press.
- Johnson, D. W., & Johnson, R. T. (2005). New developments in social interdependence theory. *Genetic, Social, and General Psychology Monographs*, 131(4), 285-358.
- Jones, M. J., & Stanton, P. (2013). *Enron Cartoons: Accounting in the Spotlight*. Paper presented at the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe.
- Judd, C. M., James-Hawkins, L., Yzerbyt, V., & Kashima, Y. (2005). Fundamental dimensions of social judgment: understanding the relations between judgments of competence and warmth. *Journal of Personality and Social Psychology*, 89(6), 899-913.
- Kervyn, N., Fiske, S., & Yzerbyt, V. (2015). Forecasting the Primary Dimension of Social Perception: Symbolic and Realistic Threats Together Predict Warmth in the Stereotype Content Model. *Social Psychology*, 46(1), 36-45.
- Kline, R. B. (2011). *Principles and practice of structural equation modeling* (3rd ed.). New York and London: The Guilford Press.
- Koufteros, X., Babbar, S., & Kaighobadi, M. (2009). A paradigm for examining second-order factor models employing structural equation modeling. *International Journal of Production Economics*, 120(2), 633-652.
- Kyriacou, O. (2004). *Of egotistical adding machines, bean counters and lion tamers: exploring representations of accountants in films*. Paper presented at the Fourth Asia Pacific Interdisciplinary Research in Accounting Conference, Singapore.
- Larson, M. S. (1979). *The Rise of Professionalism: A Sociological Analysis*. Berkeley, Los Angeles and London: University of California Press.
- Leach, C. W., Ellemers, N., & Barreto, M. (2007). Group virtue: the importance of morality (vs. competence and sociability) in the positive evaluation of in-groups. *Journal of Personality and Social Psychology*, 93(2), 234-249.
- Lee, T. L., & Fiske, S. T. (2006). Not an outgroup, not yet an ingroup: Immigrants in the Stereotype Content Model. *International Journal of Intercultural Relations*, 30(6), 751-768.
- Lee, Y.-T., Albright, L., & Malloy, T. E. (2001). Social Perception and Stereotyping: An Interpersonal and Intercultural Approach. *International Journal of Group Tensions*, 30(2), 183-209.
- Lockwood, D. (1995). Marking out the middle class(es). In T. Butler & M. Savage (Eds.), *Social change and middle classes* (pp. 1-12). London and New York: Routledge.
- Magee, J. C., & Galinsky, A. D. (2008). 8 Social Hierarchy: The Self-Reinforcing Nature of Power and Status. *The Academy of Management Annals*, 2(1), 351-398.

- Magon, A., & France, A. (2012). *Current portrayal of accountants in movies in New Zealand*. Paper presented at the Engage, Enhance, Educate: New Zealand Applied Business Education Conference, Applied Business Education, Hamilton, New Zealand.
- Malhotra, N. K. (1999). *Marketing Research: An Applied Orientation* (3rd ed.). New Jersey: Prentice-Hall.
- Marôco, J. (2014). *Análise de Equações Estruturais: Fundamentos Teóricos, Software & Aplicações* (2nd ed.). Pêro Pinheiro: ReportNumber.
- Marriott, P., & Marriott, N. (2003). Are we turning them on? A longitudinal study of undergraduate accounting students' attitudes towards accounting as a profession. *Accounting Education: An International Journal*, 12(2), 113-133.
- Martijn, C., Spears, R., Van Der Pligt, J., & Jakobs, E. (1992). Negativity and positivity effects in person perception and inference: Ability versus morality. *European Journal of Social Psychology*, 22(5), 453-463.
- McLeod, J. D., Schwalbe, M., & Lawler, E. J. (2014). Introduction. In J. D. McLeod, E. J. Lawler & M. Schwalbe (Eds.), *Handbook of the social psychology of inequality* (pp. xv-xxv). New York and London: Springer.
- Miley, F., & Read, A. (2012). Jokes in popular culture: the characterisation of the accountant. *Accounting, Auditing & Accountability Journal*, 25(4), 703-718.
- Miller, P. (1994). Accounting as social and institutional practice: an introduction. In A. G. Hopwood & P. Miller (Eds.), *Accounting as social and institutional practice* (pp. 1-39). Cambridge: University Press.
- Murphy, K. R., & Davidshofer, C. O. (1994). *Psychological testing: principles and applications* (3rd ed.). New Jersey: Prentice-Hall.
- Musek, J. (2007). A general factor of personality: Evidence for the Big One in the five-factor model. *Journal of Research in Personality*, 41(6), 1213-1233.
- Parker, L. D., & Warren, S. (2013). *The Presentation of the Self and Professional Identity: Countering the Accountant's Stereotype*. Paper presented at the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe.
- Parsons, T. (1940). An analytical approach to the theory of social stratification. *American Journal of Sociology*, 45(6), 841-862.
- Parsons, T. (1954). A revised analytical approach to the theory of social stratification. In T. Parsons (Ed.), *Essays in sociological theory* (pp. 386-439). Glencoe and Illinois: The Free Press.
- Peeters, G. (1992). Evaluative meanings of adjectives invitro and in context-some theoretical implications and practical consequences of positive-negative asymmetry and behavioral-adaptive concepts of evaluation. *Psychologica Belgica*, 32(2), 211-231.
- Phalet, K., & Poppe, E. (1997). Competence and morality dimensions of national and ethnic stereotypes: A study in six eastern-European countries. *European Journal of Social Psychology*, 27(6), 703-723.
- Ponsi, G., Panasiti, M. S., Scandola, M., & Aglioti, S. M. (2015). Influence of warmth and competence on the promotion of safe in-group selection: Stereotype content model

- and social categorization of faces. *The Quarterly Journal of Experimental Psychology*, 2015, 1-16.
- Potter, B. N. (2005). Accounting as a social and institutional practice: Perspectives to enrich our understanding of accounting change. *Abacus*, 41(3), 265-289.
- Poullaos, C. (2009). Professionalisation. In J. R. Edwards & S. P. Walker (Eds.), *The Routledge Companion to Accounting History* (pp. 247-273). New York: Routledge.
- Preacher, K. J., & Hayes, A. F. (2008). Asymptotic and resampling strategies for assessing and comparing indirect effects in multiple mediator models. *Behavior Research Methods*, 40(3), 879-891.
- Ramirez, C. (2001). Understanding social closure in its cultural context: accounting practitioners in France (1920-1939). *Accounting, Organizations and Society*, 26(4-5), 391-418.
- Ridgeway, C. (1991). The Social Construction of Status Value: Gender and Other Nominal Characteristics. *Social Forces*, 70(2), 367-386.
- Ridgeway, C. L. (2014). Why status matters for inequality. *American Sociological Review*, 79(1), 1-16.
- Ridgeway, C. L., & Nakagawa, S. (2014). Status. In J. D. McLeod, E. J. Lawler & M. Schwalbe (Eds.), *Handbook of the social psychology of inequality* (pp. 3-25). New York and London: Springer.
- Robert, R. (1957). The Accountant in Literature. *Journal of Accountancy*, 103(3), 64-66.
- Rodrigues, L. L., Gomes, D., & Craig, R. (2003). Corporatism, Liberalism and the Accounting Profession in Portugal since 1755. *Accounting Historians Journal*, 30(1), 95-128.
- Rookes, P., & Willson, J. (2000). *Perception: theory, development and organisation*. New York: Routledge.
- Rosenberg, S., Nelson, C., & Vivekananthan, P. S. (1968). A multidimensional approach to the structure of personality impressions. *Journal of Personality and Social Psychology*, 9(4), 283-294.
- Rosenberg, S., & Sedlak, A. (1972). Structural representations of implicit personality theory. In L. Berkowitz (Ed.), *Advances in experimental social psychology* (Vol. 6, pp. 235-297). New York and London: Academic Press.
- Rushton, J. P., et al. (2009). A general factor of personality from multitrait-multimethod data and cross-national twins. *Twin Research and Human Genetics*, 12(4), 356-365.
- Rushton, J. P., & Irwing, P. (2008). A General Factor of Personality (GFP) from two meta-analyses of the Big Five: Digman (1997) and Mount, Barrick, Scullen, and Rounds (2005). *Personality and Individual Differences*, 45, 679-683.
- Saunders, P. (2001). *Social class and stratification*. London and New York: Routledge.
- Savage, M., Barlow, J., Dickens, P., & Fielding, T. (1992). *Property, bureaucracy and culture: Middle-class formation in contemporary Britain*. London and New York: Routledge.

- Schwartz, S. H. (1994). Beyond individualism/collectivism: new cultural dimensions of values. In U. Kim, H. C. Triandis, Ç. Kâğıtçıbaşı, S.-C. Choi & G. Yoon (Eds.), *Individualism and collectivism: theory, method, and applications* (Vol. 18, pp. 85-119). Thousand Oaks, CA: Sage Publications.
- Smith, D., & Jacobs, K. (2011). "Breaking up the sky": The characterisation of accounting and accountants in popular music. *Accounting, Auditing & Accountability Journal*, 24(7), 904-931.
- Smith, M., & Briggs, S. (1999). From bean-counter to action hero: changing the image of the accountant. *Management Accounting*, 77, 28-30.
- Smith, R. H., & Kim, S. H. (2008). Introduction. In R. H. Smith (Ed.), *Envy: Theory and research* (pp. 3-16). New York: Oxford University Press.
- Srivastava, S. (2010). The five-factor model describes the structure of social perceptions. *Psychological Inquiry*, 21(1), 69-75.
- Stacey, N. A. H. (1958). The Accountant in Literature. *Accounting Review*, 33(1), 102-105.
- Terracciano, A., et al. (2005). National character does not reflect mean personality trait levels in 49 cultures. *Science*, 310(5745), 96-100.
- Thye, S. R. (2000). A status value theory of power in exchange relations. *American Sociological Review*, 65(3), 407-432.
- Turner, J. C. (1975). Social comparison and social identity: Some prospects for intergroup behaviour. *European Journal of Social Psychology*, 5(1), 5-34.
- van der Linden, D., te Nijenhuis, J., & Bakker, A. B. (2010). The general factor of personality: A meta-analysis of Big Five intercorrelations and a criterion-related validity study. *Journal of Research in Personality*, 44(3), 315-327.
- Vaughn, L. M. (2010). *Psychology and Culture: Thinking, Feeling, and Behaving in Global Contexts*. Hove and New York: Psychology Press.
- Vonk, R. (1999). Effects of other-profitability and self-profitability on evaluative judgements of behaviours. *European Journal of Social Psychology*, 29(7), 833-842.
- Walker, S. P. (1995). An Early Challenge to the Accountant Stereotype? The Accountant as Hero in Late Victorian Romantic Fiction. *The accounting Historians Notebook*, Fall, 13-14; 32.
- Washington, M., & Zajac, E. J. (2005). Status evolution and competition: Theory and evidence. *Academy of Management Journal*, 48(2), 282-296.
- Weber, M. (1978). *Economy and society: an outline of interpretive sociology*. Berkeley, Los Angeles and London: University of California Press.
- Weeden, Kim A. (2002). Why Do Some Occupations Pay More than Others? Social Closure and Earnings Inequality in the United States. *The American Journal of Sociology*, 108(1), 55-101.
- Wessels, P., & Steenkamp, L. (2009). An investigation into students' perceptions of accountants. *Meditari Accountancy Research*, 17(1), 117-132.

- West, B. P. (2001). On the social history of accounting: The bank audit by Bruce Marshall. *Accounting History*, 6(1), 11-30.
- White, J. B., Langer, E. J., Yariv, L., & Welch IV, J. C. (2006). Frequent social comparisons and destructive emotions and behaviors: The dark side of social comparisons. *Journal of Adult Development*, 13(1), 36-44.
- Wiggins, J. S. (1991). Agency and communion as conceptual coordinates for the understanding and measurement of interpersonal behavior. In D. Cicchetti & W. M. Grove (Eds.), *Thinking clearly about psychology: Essays in honor of Paul E. Meehl* (Vol. 2: Personality and psychopathology, pp. 89-113). Minneapolis, MN: University of Minnesota Press.
- Williams, J. E., Satterwhite, R. C., & Best, D. L. (1999). Pancultural gender stereotypes revisited: the five factor model. *Sex Roles*, 40(7-8), 513-525.
- Wojciszke, B. (1994). Multiple meanings of behavior: Construing actions in terms of competence or morality. *Journal of Personality and Social Psychology*, 67(2), 222-232.
- Wojciszke, B. (1997). Parallels between competence- versus morality-related traits and individualistic versus collectivistic values. *European Journal of Social Psychology*, 27(3), 245-256.
- Wojciszke, B. (2005). Affective concomitants of information on morality and competence. *European Psychologist*, 10(1), 60-70.
- Wojciszke, B., Bazinska, R., & Jaworski, M. (1998). On the Dominance of Moral Categories in Impression Formation. *Personality and Social Psychology Bulletin*, 24(12), 1251-1263.



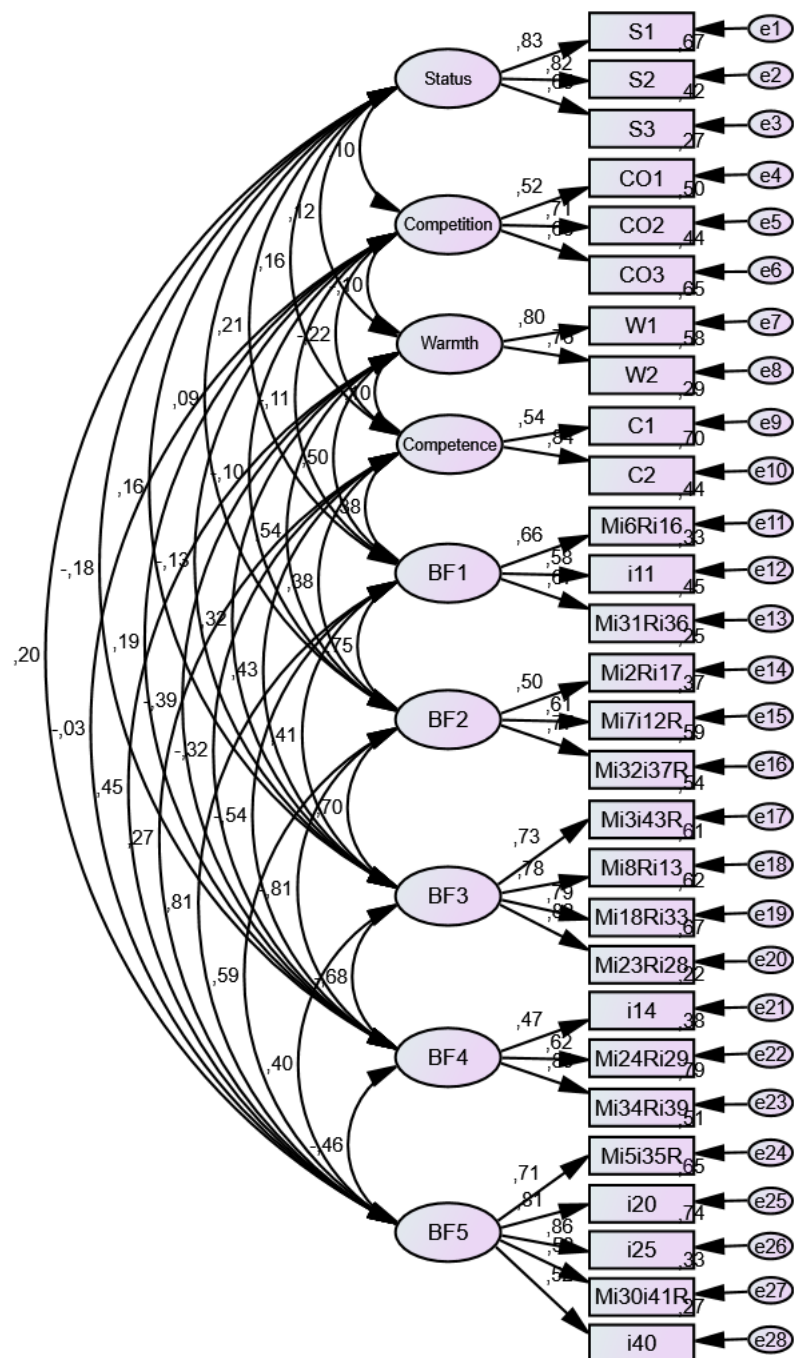


## Appendix 4-A: First-order constructs of the Big Five and manifest variables

Constructs	Manifest variables	Description
<b>Extraversion (BF1)</b>	$M_{(BFI-6R; BFI-16)} (Mi6Ri16)$	Reserved
	BFI-11 (i11)	Generates a lot of enthusiasm
	$M_{(BFI-31R; BFI-36)} (Mi31Ri36)$	Full of energy
		Is sometimes shy, inhibited
<b>Agreeableness (BF2)</b>	$M_{(BFI-2R; BFI-17)} (Mi2Ri17)$	Is outgoing, sociable
		Tends to find fault with others
	$M_{(BFI-7; BFI-12R)} (Mi7i12R)$	Has a forgiving nature
		Is helpful and unselfish with others
	$M_{(BFI-32; BFI-37R)} (Mi32i37R)$	Starts quarrels with others
<b>Conscientiousness (BF3)</b>		Is considerate and kind to almost everyone
	$M_{(BFI-3; BFI-43R)} (Mi3i43R)$	Is sometimes rude to others
		Does a thorough job
	$M_{(BFI-8R; BFI-13)} (Mi8Ri13)$	Is easily distracted
	$M_{(BFI-18R; BFI-33)} (Mi18Ri33)$	Can be somewhat careless
<b>Neuroticism (BF4)</b>		Is a reliable worker
	$M_{(BFI-23R; BFI-28)} (Mi23Ri28)$	Tends to be disorganized
		Does things efficiently
		Tends to be lazy
		Perseveres until the task is finished
<b>Openness (BF5)</b>	BFI-14 (i14)	Can be tense
	$M_{(BFI-24R; BFI-29)} (Mi24Ri29)$	Is emotionally stable, not easily upset
	$M_{(BFI-34R; BFI-39)} (Mi34Ri39)$	Can be moody
		Remains calm in tense situations
<b>Openness (BF5)</b>	$M_{(BFI-5; BFI-35R)} (Mi5i35R)$	Gets nervous easily
		Is original, comes up with new ideas
	BFI-20 (i20)	Prefers work that is routine
	BFI-25 (i25)	Has an active imagination
	$M_{(BFI-30; BFI-41R)} (Mi30i41R)$	Is inventive
<b>Openness (BF5)</b>		Values artistic, aesthetic experiences
	BFI-40 (i40)	Has few artistic interests
		Likes to reflect, play with ideas

Note: BFI-X means the item X of the Big Five Inventory; BFI-XR indicates the same and also the fact that the item was reversed in the direction of the meaning of the construct, given the fact that BFI has pairs of items with opposite inferences (see John et al., 2008); to be used as manifest variable the mean of these pairs was computed (e.g.,  $M_{(BFI-6R; BFI-16)}$  in BF1).

**Appendix 4-B: Measurement model-A (CFA with the first-order constructs)**



X2(314)=768,768; p=,000; CFI=,938; GFI=,927  
 RMSEA=,045; P(rmsease<=0.05)=,986, I.C. 90% ],041; ,049[  
 SRMR=,041

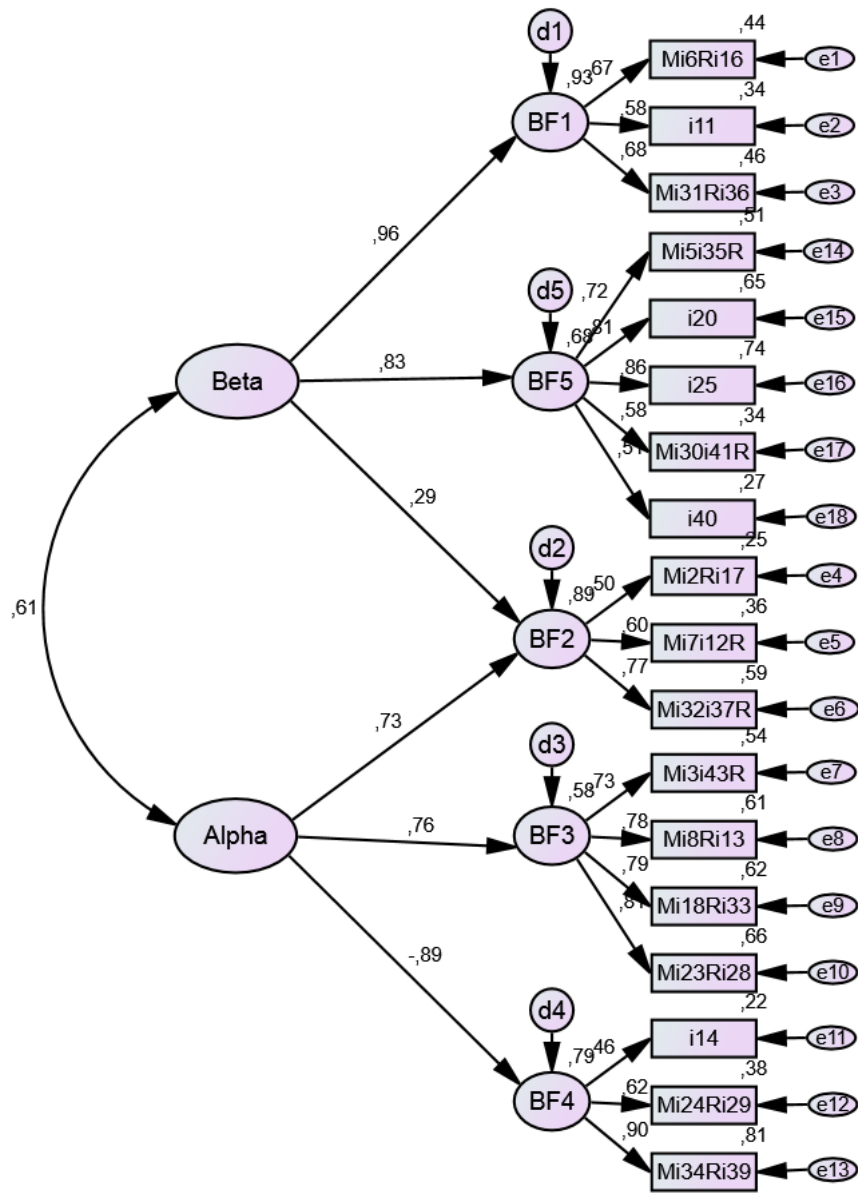
### Appendix 4-C: Convergent validity

Constructs/Items	Standardized estimated coefficients	Average variance extracted (AVE)	Construct reliability (CR)	Cronbach's alpha
<b>Status</b>		0.591	0.811	0.789
S1	0.828			
S2	0.818			
S3	0.646			
<b>Competition</b>		0.403	0.666	0.660
CO1	0.523			
CO2	0.707			
CO3	0.661			
<b>Warmth</b>		0.616	0.762	0.761
W1	0.805			
W2	0.764			
<b>Competence</b>		0.498	0.655	0.618
C1	0.542			
C2	0.838			
<b>Extraversion (BF1)</b>		0.406	0.671	0.640
Mi6Ri16	0.661			
i11	0.577			
Mi31Ri36	0.669			
<b>Agreeableness (BF2)</b>		0.402	0.662	0.662
Mi2Ri17	0.497			
Mi7i12R	0.607			
Mi32i37R	0.769			
<b>Conscientiousness (BF3)</b>		0.607	0.860	0.860
Mi3i43R	0.732			
Mi8Ri13	0.780			
Mi18Ri33	0.785			
Mi23Ri28	0.817			
<b>Neuroticism (BF4)</b>		0.466	0.710	0.682
i14	0.474			
Mi24Ri29	0.620			
Mi34Ri39	0.888			
<b>Openness (BF5)</b>		0.501	0.829	0.825
Mi5i35R	0.714			
i20	0.806			
i25	0.862			
Mi30i41R	0.578			
i40	0.516			

#### Appendix 4-D: Discriminant validity (measurement model-A)

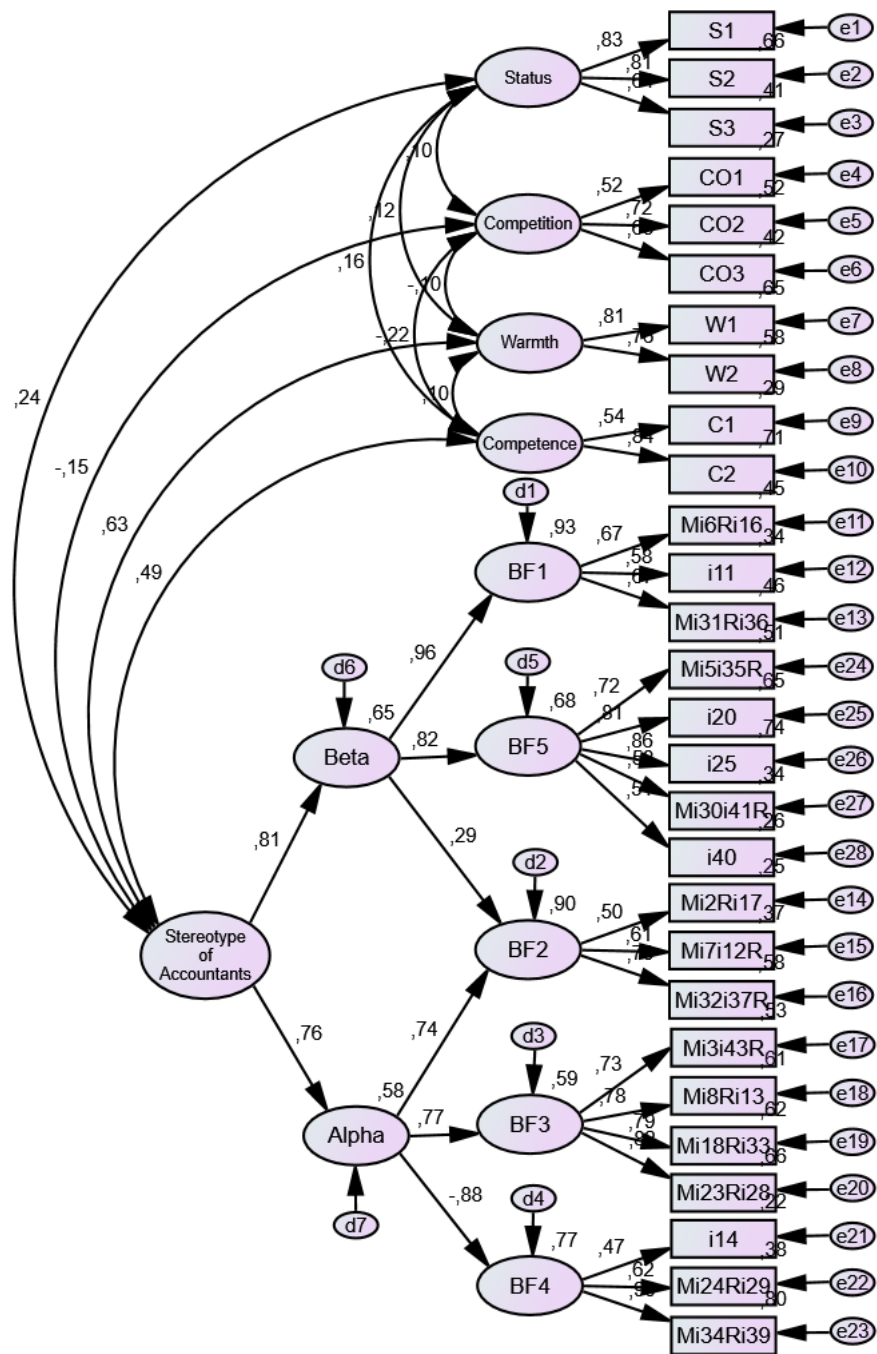
Factors			Correlation estimate	Squared correlation estimate	AVE of each factor	
<b>BF1</b>	<-->	<b>BF2</b>	0.749	0.561	0.406	0.402
BF1	<-->	BF4	-0.544	0.296	0.406	0.466
BF1	<-->	BF3	0.409	0.167	0.406	0.607
<b>BF1</b>	<-->	<b>BF5</b>	0.812	0.659	0.406	0.501
BF1	<-->	Competition	-0.108	0.012	0.406	0.403
BF1	<-->	Warmth	0.503	0.253	0.406	0.616
BF1	<-->	Competence	0.381	0.145	0.406	0.498
BF1	<-->	Status	0.208	0.043	0.406	0.591
<b>BF2</b>	<-->	<b>BF4</b>	-0.814	0.663	0.402	0.466
<b>BF2</b>	<-->	<b>BF3</b>	0.699	0.489	0.402	0.607
BF2	<-->	BF5	0.586	0.343	0.402	0.501
BF2	<-->	Competition	-0.099	0.010	0.402	0.403
BF2	<-->	Warmth	0.535	0.286	0.402	0.616
BF2	<-->	Competence	0.383	0.147	0.402	0.498
BF2	<-->	Status	0.086	0.007	0.402	0.591
BF4	<-->	BF3	-0.678	0.460	0.466	0.607
BF4	<-->	BF5	-0.459	0.211	0.466	0.501
BF4	<-->	Competition	0.191	0.036	0.466	0.466
BF4	<-->	Warmth	-0.394	0.155	0.466	0.616
BF4	<-->	Competence	-0.317	0.100	0.466	0.498
BF4	<-->	Status	-0.176	0.031	0.466	0.591
BF3	<-->	BF5	0.403	0.162	0.607	0.501
BF3	<-->	Competition	-0.130	0.017	0.607	0.403
BF3	<-->	Warmth	0.319	0.102	0.607	0.616
BF3	<-->	Competence	0.433	0.187	0.607	0.498
BF3	<-->	Status	0.156	0.024	0.607	0.591
BF5	<-->	Competition	-0.034	0.001	0.501	0.403
BF5	<-->	Warmth	0.451	0.203	0.501	0.616
BF5	<-->	Competence	0.269	0.072	0.501	0.498
BF5	<-->	Status	0.203	0.041	0.501	0.591
Competition	<-->	Warmth	-0.099	0.010	0.403	0.616
Competition	<-->	Competence	-0.220	0.048	0.403	0.498
Competition	<-->	Status	0.102	0.010	0.403	0.591
Warmth	<-->	Competence	0.103	0.011	0.616	0.498
Warmth	<-->	Status	0.121	0.015	0.616	0.591
Competence	<-->	Status	0.159	0.025	0.498	0.591

**Appendix 4-E:** CFA of the second-order factorial structure of the Big Five



X<sup>2</sup>(129)=466,822; p=,000; CFI=,936; GFI=,930  
 RMSEA=,060; P(rmse≤0.05)=,002, I.C. 90% ],054; ,066[  
 SRMR=,045

**Appendix 4-F:** Measurement model-B (CFA with SCM constructs and the hierarchical structure of the Big Five)



$\chi^2(333)=836,364$ ;  $p=.000$ ; CFI=.931; GFI=.920  
 RMSEA=.046;  $P(\text{rmsea} \leq .05)=.969$ , I.C. 90% [.042; .050]  
 SRMR=.045

# **Appendix 4-G: Discriminant validity (measurement model-B)**

Factors			Correlation estimate	Squared correlation estimate	AVE of each factor	
Stereotype of Accountants	<-->	Competence	0.492	0.242	0.615	0.499
Stereotype of Accountants	<-->	Warmth	0.634	0.402	0.615	0.616
Stereotype of Accountants	<-->	Competition	-0.154	0.024	0.615	0.405
Stereotype of Accountants	<-->	Status	0.237	0.056	0.615	0.590
Competence	<-->	Warmth	0.103	0.011	0.499	0.616
Competence	<-->	Competition	-0.218	0.048	0.499	0.405
Competence	<-->	Status	0.159	0.025	0.499	0.590
Warmth	<-->	Competition	-0.099	0.010	0.616	0.405
Warmth	<-->	Status	0.122	0.015	0.616	0.590
Competition	<-->	Status	0.099	0.010	0.405	0.590





## **Conclusion**

---



## Conclusion

This thesis examines the social perception of accountants by using the Portuguese case which provides a particular social, economic, political and cultural setting relevant to understanding the role of accountants and accounting across contexts (Carnegie & Napier, 2010; Hopwood, 1994; Jeacle, 2012). To identify the perceptual dimensions of the social image of accountants, the factors contributing to the construction of this image, and the implications for accountants and accounting that follow from the content and structure of such an image are the general goals of this investigation. Two different perspectives are offered by addressing two important time periods related to the existence of the occupational group: before and after being socially recognized as a profession. Accordingly, this research is empirically supported by two different sources of data: two literary works belonging to the stream of the *Realism*, set and first published in the second half of the 19<sup>th</sup> century; and a questionnaire administered to a community sample and designed essentially through the developments of psychology – the Big Five model of personality and the *Stereotype Content Model* (Fiske, Cuddy, Glick, & Xu, 2002).

The perceptual dimensions of the social image of early accountants were analysed through a qualitative content analysis of the historical sources. The dimensions of the stereotype of modern accountants were examined through a confirmatory factor analysis of the Big Five model of personality and by using descriptive statistics about each factor of this model, as well as through the variables of the *Stereotype Content Model*, also subject to confirmatory factor analysis. The factors contributing to the construction of the social image of accountants were investigated by undertaking two approaches. First, a literature review drawing on the sociology of professions, perceptual phenomenon and previous research on the stereotype of accountants allowed the identification of several internal and external factors to the group of accountants, which are important in the process of the formation of their social image. Then, a causal model was designed to test the influence of some factors on the stereotype of accountants. The variables of the *Stereotype Content Model* (status, competition, competence and warmth) were used, which cover some of the factors identified through the literature review. Contextual aspects and literature from the field of accounting, psychology and sociology supported the discussion and the interpretation of the results, allowing the identification of implications for accountants and accounting from the revealed social image.

The next four sections systematize the key findings of this investigation according to the purposed research questions. Then, a comparison is made between the found stereotypes of early and modern accountants. The section thereafter presents the contributions of the present investigation and the final section identifies the limitations of this study and offers suggestions for future research.

***Perceptual dimensions highlighted in the social image of early accountants (bookkeepers)***

The findings of the second essay of this thesis provide insights that allow the identification of the perceptual dimensions in the social image of early accountants. They show a stereotype of this occupational group which has features mostly in line with the *traditional accountant* stereotype, but with an important incongruity concerning the ability for business. In fact, contrary to the *traditional accountant* stereotype, the social image highlighted by the sources of the second essay of this thesis is characterized as having valuable skills in business combined with high levels of honesty. These are the dominant features of the *business professional* stereotype, but on opposite sides regarding the *traditional accountant* stereotype. That is, ability for business on the positive side and honesty on the negative one. From the characterization and discussion provided by the international literature it might be understood that the perceived skills in business have the capacity to change drastically the stereotype of accountants, but the results of this study do not corroborate this point.

Thus, this research reveals early accountants as: a minimalist man; a financial manager; a servant of the capitalist; an unadventurous practitioner; and a sentimental man. Therefore, five main dimensions are highlighted in such a social image, each one being able to be synthesized in more general designations when a broader level of abstraction is undertaken. The minimalist man is equivalent to ‘appearance’, with a lack of vitality and a neglected formal style being the most highlighted features of the revealed stereotype. The financial manager represents ‘competence’ in which the image presented by this investigation is composed of valuable skills in relation to specific accounting tasks and also in other management tasks. The servant of the capitalist corresponds to ‘social status’ in which the lower bourgeoisie is the highest social strata in the portrait of early accountants, conditioned by the recognized wealth and social power of their occupation. The unadventurous practitioner highlights ‘entrepreneurship’. In this regard, a poor image is revealed which is reinforced by low levels of education. Finally, the sentimental man highlights ‘emotion’ in which the reported profile qualifies early accountants as sensitive and emotional, but not neurotic.

### ***Perceptual dimensions highlighted in the social image of modern accountants***

Empirical data from the third essay support the existence of the dimensions of the Big Five model of personality in the social image of modern accountants. Therefore, features linked to *Extraversion*, *Agreeableness*, *Conscientiousness*, *Neuroticism* and *Openness* are present in the image of these professionals. Accordingly, in general, accountants appear as not being perceived as an introvert, antagonist, with lack of direction, neurotic and closed to new experiences. At a higher level of abstraction these constructs are manifestations of two broader dimensions, *Alpha* and *Beta* (Digman, 1997) or *Stability* and *Plasticity* (DeYoung, Peterson, & Higgins, 2002), which represent, respectively, individuals' stability/instability on emotional, social and motivational levels and their capacity and tendency to be involved with novelty (DeYoung et al., 2002). At this level, modern accountants are presented as being more stable than flexible.

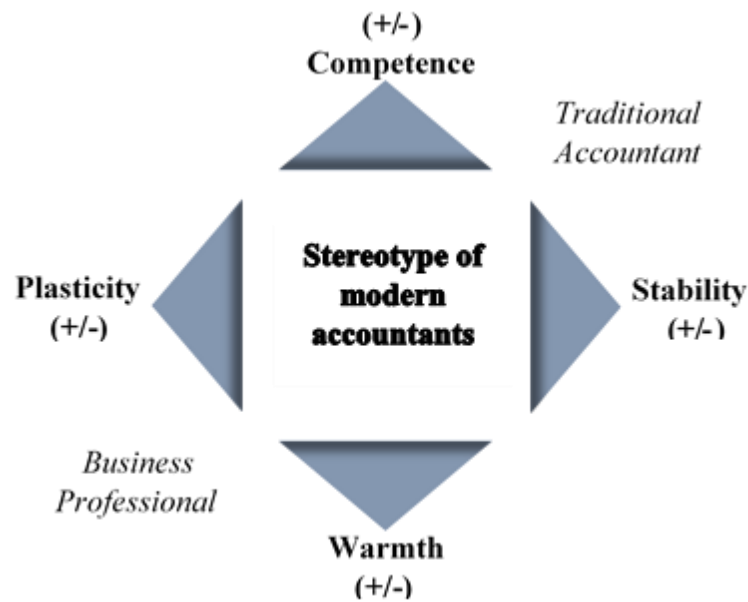
Notwithstanding these results, the obtained scores for each one of the five dimensions do not show to be powerful in presenting *Extraversion*, *Agreeableness*, *Neuroticism* and *Openness* as key dimensions in the social image of accountants. Their nearness to the neutral point suggest a certain negligence towards these dimensions when assessing modern accountants (Coaley, 2014), which is most evident in relation to *Extraversion* and *Openness*. This fact highlights the importance of the broader *Stability* dimension in the social image of modern accountants. However, when looking to the lower level of the Big Five model it is possible to notice *Conscientiousness* as the most distinguishing dimension. In fact, it appears to be the key dimension of the social image of modern accountants with a mean score approximating moderately high, emphasizing their distinction from ordinary people at this point. In this regard, these professionals are viewed as perfectionist, hardworking, organized and reliable workers. *Conscientiousness* has been associated with Holland's (1992) *conventional* type (e.g., Barrick, Mount, & Gupta, 2003) which is characterized by features such as conforming, careful, dogmatic, methodical, obedient, persistent, thorough and efficient. This dimension has also been linked to integrity, which usually extends the perception of others as being also agreeable and emotionally stable (Hogan & Ones, 1997). This is a fact corroborated by this study that reinforces the above referred relevance of the broader *Stability* dimension in the social image of modern accountants. Thus, the results of the third essay suggest that modern accountants are perceived according to the *traditional accountant* stereotype and deny the possibility of a social image close to the *business professional* stereotype. To find the *business professional* stereotype distinguishing higher

scores in *Extraversion* were needed. In fact, the link between the features of this stereotype and those belonging to *Extraversion* suggests such a requirement. This fact is also reinforced by the matching of these features with Holland's (1992) *enterprising* type whose correlation with *Extraversion* has been identified (e.g., Barrick et al., 2003).

Additionally, evidence from the fourth essay provides complementary insights on the dimensions of the social image of modern accountants. On the one hand, it presents measures of 'status' and 'competence', two dimensions from the identified in the stereotype of early accountants. On the other hand, it offers a measure of 'warmth' comprising sociability features, which can provide additional insights into *Agreeableness*. According to the results of the third essay, this is the second most distinctive dimension in the social image of accountants and, as a result, the importance of clarifying its distinctive power is highlighted. The findings of the fourth essay do not show improvements in this regard, since modern accountants are perceived as modestly warm, a fact consistent with the score of *Agreeableness*. In relation to 'competence' and 'status' modern accountants are recognized as highly competent and enjoy a medium level of status.

Thus, from an internal perspective, the findings of this thesis highlight four dimensions that can be found in the stereotypes of modern accountants: broad *Stability* and *Plasticity* and the most restricted competence and warmth, as proposed in Figure C-1. The main argument is the following: on the one hand, when competence and *Stability* are the key dimensions, as it occurs in this thesis, the *traditional accountant* is highlighted or another close stereotype; on the other hand, if warmth and *Plasticity* are the distinguishing dimensions, the *business professional* or other adjacent social image can be expected.

**Fig.C-1:** The stereotype of modern accountants



#### ***Factors contributing to the construction of the social image of accountants***

As highlighted in the first essay, internal and external factors to the professional group of accountants concur to the construction of their social image. The internal factors identified are: the history of the occupation; the nature of work (mechanic vs specialized); the behaviour of accountants (focus on public interest vs on the client; prosocial vs unsocial); domination of a specialized knowledge area; domination of financial resources; symbolic capital; and in-group relationship (cohesion). The highlighted external factors are: culture and social values; social position in the social structure; professional regulation (*social closure* vs liberalism); out-group relationships (competitive vs cooperative); people's accounting culture; and the visibility of accountants (how they appear in different means of communication and their implication in financial scandals).

An in-depth observation of those factors allows the establishment of a link between some of them and some of the perceptual dimensions highlighted in the identified social image of accountants. Accordingly, the identified dimension of 'status' can be viewed as equivalent to the social position in the social structure, and linked to domination of financial resources and symbolic capital. The dimension of 'competence' can be associated with the domination of a specialized knowledge area, while 'appearance' can be connected with the visibility of accountants. Finally, the behaviour of accountants can be related to dimensions of morality and sociability. However, sociability is only highlighted by the results concerning the social image of modern accountants, while both are present in the stereotype of early accountants, as addressed in the second essay. Therefore, these links suggest that different statuses should

be attributed to the dimensions of the stereotype of accountants, given the contribution of some of them to the construction of the social image of accountants. Some are structural and others are just part of the stereotype content resulting from an underlying structure. This thesis explored this statement by using the variables of the *Stereotype Content Model* (status, competition, competence and warmth). They represent three of the referred perceptual dimensions identified in the social image of accountants by this study (social status, competence and sociability) and the factor of out-group relationships highlighted by the literature review.

The fourth essay tests the influence of those variables on the stereotype of accountants measured through the Big Five model of personality whose appropriateness to this purpose is highlighted by Srivastava (2010). The results from the designed causal model indicate status, competition, competence and warmth as being all relevant factors in the construction of the social image of modern accountants. The results also highlight competence and warmth as mediating variables of status and competition in the prediction of the stereotype of accountants. From the tested variables, competition was the only one that data did not show to have a direct causal effect on the social judgment of accountants. The findings show perceived warmth as the most influential variable, followed by competence. This is consistent with the usually found primacy of warmth in social judgement (Cuddy, Fiske, & Glick, 2008), but in the case of accountants the opposite would be expected. In fact, the literature highlighted losses in the power of warmth in management and technical professions (Glick, Wilk, & Perreault, 1995) and also when observers pay attention to the abilities of the target (e.g., Wojciszke, 2005), a reality suggested by the found ratings of competence. The weaker influences of ‘status’ and ‘competition’ on the stereotype of accountants seems consistent with their proximity with the medium level, which does not suggest to stimulate distinguishing features that are the basis of a stereotype.

### ***Implications for accountants and accounting from the content and structure of the social image of accountants***

The persistence of historical legacies has been identified in contemporary social images of accountants and accounting (Bougen, 1994). Consequently, the implications for accountants and accounting that follow from the social image of early accountants have particular interest in understanding the cornerstones of those that follow from the image of modern accountants. By highlighting issues in their origin they illuminate the contours of the development of the social thought about this group and the discipline it represents (American



Accounting Association, 1970). It is under this light that the present section is structured and the findings are interpreted.

Thus, when looking at the assets of the social image of early accountants, integrity and competence in accounting specific tasks and in business are highlighted. The extent to which these assets have power to provide social recognition of the role of accountants and accounting in everyday life and of social progress, depends on the degree in which these features are socially understood as valuable for society (Begun, 1986). The deregulation of the accounting occupation by the Commercial Code of 1888, which opened accounting practices to everyone in a context of economic dynamism, does not suggest such a positive assessment. Therefore, it seems that other features of the stereotype of early accountants have the capacity to overshadow its positive side. In fact, this social image also attaches features that can prevent the recognition of the social value of accounting and its players, such as bureaucratic, antiquated, without vitality, undereducated, subordinated and emotional. On the one hand, the lack of vitality and modernity recognized in early accountants and in particular the bureaucracy, usually connected with a pejorative meaning of unnecessary procedures with no added value, can feed the perception of a lack of usefulness of accounting in dealing with economic dynamic atmospheres which demand prompt responses. On the other hand, the perception of early accountants as subordinated and emotional people with a low level of education can create important constraints in the recognition of accountants as key social players. The condition of subordinated keeps accountants perceived as powerless in society, a fact that is reinforced by their emotional feature (Barrett & Bliss-Moreau, 2009) and usually leads to underestimate social groups (Georgesén & Harris, 1998). In addition, the low level of education can highlight accounting technologies as easily reached by anyone, feeding the perception that social needs in this regard are not benefiting from highly specialized knowledge, whose importance to the social legitimacy of an occupation is generally recognized (Gonçalves, 2007).

When emphasizing the roots of a modern reputation, which from a socioanalytic perspective (Hogan, 1996) reflects individuals' social position and is characterized by stability nature, *Conscientiousness* was the key dimension found in the stereotype of modern accountants. Given that perceivers are usually influenced by the perceived social roles in the attribution of traits to a target group (Eagly & Steffen, 1984; Zebrowitz, 2009), one may understand that the social role of modern accountants is linked to such a dimension. On the one hand, this association highlights the fact that accounting is perceived as an absorbing activity

requiring people high in *Conscientiousness* whose attributes have been related to the strong performance of work tasks (Barrick & Mount, 1991). On the other hand, this connection grants social acceptance to accountants, as suggested by Hogan's (1996) socioanalytic theory, which posits that such a dimension is linked to conformism with other's rules. This fact seems to emphasize a perceived subordinate role of modern accountants in society and suggests the rejection of the possibility of leadership positions, usually linked to high status groups (e.g., Giddens, 2009).

Actually, according to socioanalytic theory, social acceptance tends to be inversely correlated with social status. The data from this thesis give support to this postulate in two ways. First, by presenting modern accountants as not enjoying a high level of status. The position in status attributed to accountants highlighted by this research suggests that they are perceived as being part of the lower middle class, which is filled by those who perform routine non-manual work, instead of being recognized as part of the upper service class, which usually provides a place to highly qualified professions, as it is the case of the accountancy in Portugal (Saunders, 2001). Such a qualification seems, however, to be consistent with the distinctive dimension of *Conscientiousness* in their social image, as discussed above. Second, by highlighting modern accountants as modestly warm and highly competent. This is a characterization that stimulates allies treatment in society (Fiske et al., 2002), which is in line with social acceptance and the nature of a cooperative group attributed to Portuguese accountants. In fact, a non-competitive atmosphere was identified by this research regarding early and modern accountants, which emphasizes social indifference concerning the resources controlled by them and suggests that dominant social positions are not given to them (Giddens, 2009). The findings seem to support the idea that a historical legacy of subordination has controlled the stereotype of accountants and consequently their recognized social role (Magee & Galinsky, 2008). This is a fact that can be seen as a hindrance in the success of their professional project and also in the recognition of accounting as contributing to relevant social achievements. As such, constraints in the improvement of prestige and earnings should be expected by those who practice the accounting profession, whose lack of cohesive social claim in the origin of the profession (Rodrigues, Gomes, & Craig, 2003) may provide an explanation, given its relevance in this regard as addressed in the first essay.

The primacy of 'warmth' over 'competence' in influencing the stereotype of modern accountants highlights their social activities as being more powerful on impression formation

about them than the intellectual ones, notwithstanding the identified shorter distance between both in terms of importance in that process. As earlier discussed, this is a non-expected fact, which seems to be in accordance with the surprising result that the identified high level of competence of accountants does not follow from identical level of status. Another non-expected finding concerning status is the fact that it does not demonstrate to be powerful in influencing ‘competence’ (Fiske et al., 2002). These results highlight that different groups can stimulate identical recognized levels of competence translated into different social meanings. That is, restrictive contextualization can be assumed by perceivers in the process of perception anchored in different social valuations across types of work. Thus, the findings of this research do not suggest that the social image of accountants is benefiting from the social privileges that a high level of competence, as the one identified, usually indicates. This level is inconsistent with the results concerning ‘status’ and the social value of distinctive features that shape a stereotype which, like competence in the case of accountants, should be understood in relation to their capacity to replicate social structures (McLeod, Schwalbe, & Lawler, 2014).

### ***Early vs modern accountants***

The historical findings of this work suggest that early accountants had a social image close to the *traditional accountant* stereotype, but contradicting the perceived ability for business purposes. Consequently, a different stereotype was identified compared to those most emphasized in the literature. That is, the found image does not match with the *business professional*, nor entirely corresponds to the *traditional accountant* stereotype. The highlighted dominance of *Conscientiousness* in the dimensions of the stereotype of modern accountants also suggests an image equivalent to the *traditional accountant* stereotype, as early discussed. As a result, this thesis does not indicate the existence of significant changes in the social image of Portuguese accountants, comparing the ones identified in the second half of the 19<sup>th</sup> century and the present moment.

Whether the identified social images can be seen as representing the same stereotype is a question to which this work does not provide a direct answer. However, some insights are offered that help to develop an understanding in this regard. The main question here is whether the ability for business remains in the social image of modern accountants. On the one hand, the fact that *Conscientiousness* is the key dimension in their stereotype combined with the found neutrality in relation to *Extraversion*, at first glance does not suggest a perceived ability for business as part of the stereotyped features. Indeed, as discussed in the

third essay, *Conscientiousness* and *Extraversion* have arisen respectively correlated with Holland's (1992) *conventional* and *enterprising* occupational types, whose characterizations are respectively close to the *traditional accountant* stereotype and to the *business professional* and the perceived skills in business are present in this last one.

Notwithstanding these theoretical links, the suggestion that the social image of modern accountants has lost the business skills attributed to early accountants seems to be a questionable evolution due to a number of reasons: (1) modern accountants benefit from improvements in education and professional qualification, which are not expected to stimulate the transformation of the stereotype in a negative direction specifically for this feature; (2) such a damage represents a downgrade in the dimension of competence and the results do not suggest a transformation of the stereotype in this regard; rather, the findings depict modern accountants as being highly competent and modestly warm; (3) a certain ambivalence in the stereotype of modern accountants was found regarding warmth and competence, but not as pronounced as the one that characterizes the *traditional accountant* stereotype, suggesting a slightly different social prototype; (4) more than 90% of the respondents when questioned about the importance of certain tasks in accounting practice attributed importance to supporting management, with almost 70% considering it as "very important" or "extremely important"; (5) according to Barrick et al. (2003), although the correlation between *Conscientiousness* and Holland's *conventional* type, good performance will be expected from high *Conscientiousness* people across job types; and (6) as already mentioned, the findings suggest stereotype stability instead of its transformation. Therefore, according to the already mentioned it can be understood that Portuguese modern accountants are socially perceived under an identical image of their ancestors. The characterization of this stereotype seems to match with the image of 'a committed servant', whose portrayal might be seen as highlighting an engagement when serving others with passion and without discussing rules, neglecting their own interests in favour of others' objectives, but also without power to open the doors to high social positions.

### ***Contributions***

As anticipated in the introduction, this thesis contributes to enriching the field of research on the social perception of accountants in four main ways. First, it extends this body of literature by adding the Portuguese case, which apart from being itself underexplored belongs to continental Europe, which is also an underexplored reality. Realities like these, have much to offer to a field of research that deals with a cultural phenomenon like the

stereotypes of accountants (e.g., Carnegie & Napier, 2010; Vaughn, 2010). Portugal provides a particular setting composed of social, economic, political and cultural singularities that add knowledge about how the social image of accountants performs across contexts, which is important for understanding the role of accountants and accounting in society (Carnegie & Napier, 2010). In fact, the historical data used in this research portray a stereotype of early accountants in which coexist the ability for business, a cornerstone of the contemporary stereotype *business professional*, with several features reported by literature as belonging to the *traditional accountant* stereotype. Also the contemporary evidence did not confirm the expectation that the modern context, invaded by financial scandals, which had impact on the established accounting profession in Portugal, had stimulated the transformation of the early stereotype to another one closer to the contemporary *business professional* stereotype. Therefore, the findings of this thesis support the fact that specific social and cultural settings influence the social construction of the image of accountants and its stability across time and situations.

Second, this work provides a comparison across two important stages of the accounting occupation under different social settings: the second half of the 19<sup>th</sup> century where the occupation did not enjoy recognition as a profession and the present times in which accountants have a settled status of profession (Rodrigues et al., 2003). By adopting this perspective this thesis highlights the social origin of modern accountants and also how resistant to change the social image of this social group is. It is suggested that modern accountants come from modest social positions against which their professional project in Portugal seems to have a long way in battle. Thus, the findings of this research support the idea that the social image of accountants has indeed a strong central nucleus linked to collective memories and the history of the occupational group (Abric, 1993).

Third, this thesis extends the sources of evidence and answers the call for research drawn from popular culture made by Jeacle (2012). It uses fiction as a historical source, which is a popular product viewed by many scholars as an important alternative foundation in accounting history (e.g., Czarniawska, 2012; Evans & Fraser, 2012; McKinstry, 2009) and has supported a growing body of recent literature in this field (e.g., Czarniawska, 2008, 2012; Evans & Fraser, 2012; West, 2001). In fact, in the second essay two sources of this kind provided useful insights regarding the social portrait of early accountants. They allowed their characterization according to a taxonomy developed through previous literature on the stereotypes of accountants whose extension these sources also supported. To study the

present times, this thesis brought to the field a new data source. It drew on the perceptions from the general population, advocating that such a perspective catches diversity and has the potential to better reflect social images. This is a perspective to date that is unexplored, to our knowledge, which has the benefit of being closely connected to the social realm where the stereotypes of accountants are generated and maintained (Friedman & Lyne, 2001). In the contemporary part of this research those perceptions enable the exploration of the content and the structure of the social image of modern accountants.

Additional and final contributions of this thesis to the field of the social perception of accountants are related to the adopted approaches. In the first essay, the review of different concepts essential to the study of the stereotypes of accountants were combined with the review of the previous literature in the field, which allowed the identification of the factors associated with the construction of the social image of accountants. The second essay adopted a qualitative content analysis and proposed a taxonomy to this effect, which can be used and developed by future researchers in this area. The content analysis has already been used as a method to study the stereotype of accountants by several researchers. However, its use is only evident in its quantitative approach. This work shows that the qualitative side of this technique is also suitable to studying the stereotype of accountants, given that it allows systematization of data with latent meaning. Notwithstanding the use of content analysis in this field, there is not a widespread consensus related to its structure in terms of the main categories of analysis, as it happens in other accounting research areas. As a result, the proposed taxonomy configures a step forward in this regard. The third and fourth essays undertook, to our knowledge, an unexplored structural approach in the field. Structural equation modelling was used since it is suitable to deal with latent variables as it is the case of those that were necessary to explore the content and structure of the stereotype of accountants (e.g., Hair, Black, Babin, & Anderson, 2010). In particular, in the third essay this technique enabled undertaking a confirmatory factor analysis of the dimensions of the first and second order structures of the Big Five model of personality understood as suitable to measure the social perception of accountants (Srivastava, 2010). In the fourth essay, it allowed validating empirically several identified factors in the formation of this image by designing a causal model which is, to our knowledge, a first proposal with identical contours in the field. The third and fourth essays also brought to the field an underexplored interdisciplinary approach by using the developments of psychology. As mentioned, it was used the Big Five model of personality to assess the stereotype of accountants. Moreover,

the variables of the *Stereotype Content Model*, which capture some of the factors identified in the first essay, the original relations established by this model and further developments were also used to design the causal model of the stereotype of accountants.

Additionally, by partially undertake an interdisciplinary approach this thesis also provides insights to other research areas. In the scope of the Big Five model of personality, this work reinforces the idea of its universality and confirms the existence of second and third order constructs of this model, but it also highlights the need to adjust the measurement variables in specific contexts of professional groups. Concerning the *Stereotype Content Model*, this research enriches its growing body of literature by testing the causal relations among its latent variables, which is an approach underexplored in its area of origin. The original predictions of the *Stereotype Content Model* and also other relations found in the literature that provides its extension were corroborated. At the same time, this work calls attention to the fact that in specific contexts the model should be adjusted to consider other independent variables.

### ***Limitations and opportunities for future research***

As with most research, the findings of this thesis should be viewed considering some limitations, which result from undertaking options present in any work of investigation. Nevertheless, they usually highlight important opportunities for further research which will be useful to a better understanding of the studied phenomenon.

Thus, the first limitation is related to the sources of the empirical data used in this thesis. Notwithstanding the richness of the historical data that support this research in portraying early accountants, only two literary works were examined due to the lack of other analogous sources belonging to Portuguese *Realism* valuable to the study of the social image of accountants. Further investigation drawing from other periods or historical popular sources, like magazines and newspapers, will be welcome and useful for providing additional insights about the stereotype of early accountants. These means of communication in the past often supported the first publication of valuable writings, as occurred with *Dinis's* and *Eça's* works. For example, a survey of the publications of *Biblioteca Nacional de Portugal* [Portuguese National Library] (1998, 2002) may indicate possible inquiry ventures. These publications identify and provide a brief description of this kind of sources existing in Portugal over the 19<sup>th</sup> century. Regarding the data supporting the findings about modern accountants, a limitation that should be acknowledged concerns the sample collection

procedures. It was used a sample of the Portuguese community which exceeds the size needed and has in part a characterization close to the presented by the population, but whose collection procedures do not grant its randomness and, consequently, the generalizability is limited. Future studies surveying other samples will help to confirm the dimensions and structure of the stereotype of modern accountants. Questionnaire designs will be helpful in validating the model proposed, but other popular sources, as for instance cinema and television, also can add knowledge to this research area given their power in disseminate stereotyped images. For example, in Portugal the soap operas are a kind of entertainment with much popularity (Albuquerque & Vieira, 1996). Some of the recent ones are available with characters assuming the role of accountants, whose portrait can provide additional insights into the stereotype of modern accountants found by this work.

A second limitation concerns the measures. The first aspect is related to the selected mode to measure the stereotype of modern accountants. Although the vast set of traits covered by the undertaken approach may be seen as encoding the observations of an ordinary perceiver about a social actor (Srivastava, 2010), other options will be possible that can enlarge the dimensional space of the image of accountants, adding new insights in this regard. The measurement of the latent constructs is another aspect to be addressed. Their operationalization was based on previous literature showing the suitability of the collected manifest variables. However, the analysis of the convergent and discriminant validities of the scales highlighted the need to proceed with their readjustment excluding some of the manifest variables in several constructs. Additionally, some of the used constructs present an average variance extracted a little below the recommended value. Thus, notwithstanding the reasonability of the psychometric characteristics obtained by the present work, it is important the development of further investigation in order to validate/improve the used instrument to assess the latent constructs of the model in the context of accounting. Particularly, regarding *Extraversion* (BF1), *Agreeableness* (BF2), competition and competence to which were identified lower construct reliabilities.

The selected variables to test the influence on the stereotype of accountants may be considered as a third limitation of this investigation since the analysis was restricted to them. The model these variables allowed to design explains a significant part (59%) of the variance of the stereotype of accountants, but it indicates that there are other determinants of the social image of this professional group, such as, for example, the perceived type of work as already mentioned. Future works can improve the knowledge in this field by engaging in identifying



and testing other explaining variables. The first essay of this thesis identifies some possibilities from which the history of the occupational group can be highlighted. In this regard, some insights could follow from testing the longevity of the profession on its public image, given the fact that there are countries where the accounting profession has been well established since the middle of the 19<sup>th</sup> century and others in which its recognition occurred more than a century later, as it is the case in Portugal.

The fourth limitation of this thesis is associated with the fact that the evidence collected by this research is restricted to a single cultural context and stereotypes are a cultural phenomenon which vary cross-culturally (Cuddy et al., 2009). New insights into the literature may follow from research into other realities and especially from cross-cultural studies which can investigate moderation effects of cultural value dimensions (see, e.g., Hofstede, 1984; Schwartz, 1994) in predicting the stereotype of accountants. The results of this thesis seem to suggest such an influence, whose relevance has been highlighted in accounting domains (Gray, 1988) and also identified by Cuddy et al. (2015) with impact on stereotype content.

Finally, the contours of the historical analysis and of the interpretation of the highlighted results of this thesis may be pointed out by some scholars as a limitation concerning subjective judgment. In this work, accounting is understood as a social practice (Burchell, Clubb, & Hopwood, 1985; Hopwood, 1983; Miller, 1994) interacting with its environment from which emerges and develops accounting identities. Consequently, the meaning of the results is recognized within social and cultural contexts not exempt from the impacts of their history. It is understood that further works within this perspective will be valuable to the knowledge of the social image of accountants. In particular, it will be helpful a design based on the social representation theory, originally proposed by Moscovici (1961), which could provide some explanations about the identified stability nature of the stereotype of accountants across time and situations. In addition, it is acknowledged the existence of repetition of some aspects along this thesis, a fact that we tried to avoid, but which was not possible in some cases, given the adopted structure by essays.

Notwithstanding the mentioned limitations, this thesis allowed the identification of dimensions of the stereotypes of early and modern accountants and the inherent implications that follow from them to the group and the discipline. It also shows the enduring nature of these images and provides a relevant step in understanding their structure. It is not expected

to provide universal and definitive answers to the research questions. However, it is considered that some valuable insights were offered in this regard that contribute to a better understanding of accounting in everyday life and also to stimulate new research debates about a topic whose knowledge is still limited, especially in contexts outside of the Anglo-American world, as it is the case of continental European countries.

## **References**

- Abrie, J. C. (1993). Central system, peripheral system: their functions and roles in the dynamics of social representations. *Papers on Social Representations*, 2(2), 75-78.
- Albuquerque, D., & Vieira, A. (1996). As telenovelas em Portugal – história e teoria do gênero. In F. R. Cádima (Ed.), *O fenômeno televisivo*. Lisbon: Círculo de Leitores.
- American Accounting Association. (1970). Committee on Accounting History. *Accounting Review, Supplement*, 45(4), 53-64.
- Barrett, L. F., & Bliss-Moreau, E. (2009). She's emotional. He's having a bad day: Attributional explanations for emotion stereotypes. *Emotion*, 9(5), 649-658.
- Barrick, M. R., & Mount, M. K. (1991). The Big Five personality dimensions and job performance: A meta-analysis. *Personnel Psychology*, 44(1), 1-26.
- Barrick, M. R., Mount, M. K., & Gupta, R. (2003). Meta-Analysis of the Relationship Between the Five-Factor Model of Personality and Holland's Occupational Types. *Personnel Psychology*, 56(1), 45-74.
- Begun, J. W. (1986). Economic and Sociological Approaches to Professionalism. *Work and Occupations*, 13(1), 113-129.
- Biblioteca Nacional de Portugal. (1998). *Jornais e revistas portuguesas do século XIX* (Vol. 1). Lisbon: Biblioteca Nacional de Portugal.
- Biblioteca Nacional de Portugal. (2002). *Jornais e revistas portuguesas do século XIX* (Vol. 2). Lisbon: Biblioteca Nacional de Portugal.
- Bougen, P. D. (1994). Joking apart: the serious side to the accountant stereotype. *Accounting, Organizations and Society*, 19(3), 319-335.
- Burchell, S., Clubb, C., & Hopwood, A. G. (1985). Accounting in its social context: towards a history of value added in the United Kingdom. *Accounting, Organizations and Society*, 10(4), 381-413.
- Carnegie, G. D., & Napier, C. J. (2010). Traditional accountants and business professionals: Portraying the accounting profession after Enron. *Accounting, Organizations and Society*, 35(3), 360-376.
- Coaley, K. (2014). *An introduction to psychological assessment and psychometrics*. London: Sage.
- Cuddy, A. J. C., Fiske, S. T., & Glick, P. (2008). Warmth and Competence as Universal Dimensions of Social Perception: The Stereotype Content Model and the BIAS Map. In M. P. Zanna (Ed.), *Advances in experimental social psychology* (Vol. 40, pp. 61-149). New York: Academic Press.

- Cuddy, A. J. C., et al. (2009). Stereotype content model across cultures: Towards universal similarities and some differences. *British Journal of Social Psychology*, 48(1), 1-33.
- Cuddy, A. J. C., Wolf, E. B., Glick, P., Crotty, S., Chong, J., & Norton, M. I. (2015). Men as Cultural Ideals: Cultural Values Moderate Gender Stereotype Content. *Journal of Personality and Social Psychology*, 109(4), 622-635.
- Czarniawska, B. (2008). Accounting and gender across times and places: An excursion into fiction. *Accounting, Organizations and Society*, 33(1), 33-47.
- Czarniawska, B. (2012). Accounting and detective stories: an excursion to the USA in the 1940s. *Accounting, Auditing & Accountability Journal*, 25(4), 659-672.
- DeYoung, C. G., Peterson, J. B., & Higgins, D. M. (2002). Higher-order factors of the Big Five predict conformity: Are there neuroses of health? *Personality and Individual Differences*, 33(4), 533-552.
- Digman, J. M. (1997). Higher-order factors of the Big Five. *Journal of Personality and Social Psychology*, 73(6), 1246-1256.
- Eagly, A. H., & Steffen, V. J. (1984). Gender stereotypes stem from the distribution of women and men into social roles. *Journal of Personality and Social Psychology*, 46(4), 735-754.
- Evans, L., & Fraser, I. (2012). The accountant's social background and stereotype in popular culture: The novels of Alexander Clark Smith. *Accounting, Auditing & Accountability Journal*, 25(6), 964-1000.
- Fiske, S. T., Cuddy, A. J. C., Glick, P., & Xu, J. (2002). A model of (often mixed) stereotype content: competence and warmth respectively follow from perceived status and competition. *Journal of Personality and Social Psychology*, 82(6), 878-902.
- Friedman, A. L., & Lyne, S. R. (2001). The beancounter stereotype: towards a general model of stereotype generation. *Critical Perspectives on Accounting*, 12(4), 423-451.
- Georgesens, J. C., & Harris, M. J. (1998). Why's My Boss Always Holding Me Down? A Meta-Analysis of Power Effects on Performance Evaluations. *Personality & Social Psychology Review*, 2(3), 184-195.
- Giddens, A. (2009). *Sociology* (6th ed.). Cambridge and Maiden: Polity Press.
- Glick, P., Wilk, K., & Perreault, M. (1995). Images of occupations: Components of gender and status in occupational stereotypes. *Sex Roles*, 32(9-10), 565-582.
- Gonçalves, C. M. (2007). Análise sociológica das profissões: principais eixos de desenvolvimento. *Sociologia, Revista do Departamento de Sociologia da Faculdade de Letras da Universidade do Porto*, XVII/XVIII, 177-223.
- Gray, S. J. (1988). Towards a theory of cultural influence on the development of accounting systems internationally. *Abacus*, 24(1), 1-15.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate Data Analysis: A Global Perspective* (7th ed.). New Jersey: Pearson Prentice Hall.
- Hofstede, G. (1984). Cultural Dimensions in Management and Planning. *Asia Pacific Journal of Management*, 1(2), 81-99.

- Hogan, J., & Ones, D. S. (1997). Conscientiousness and integrity at work. In R. Hogan, J. Johnson & S. Briggs (Eds.), *Handbook of Personality Psychology* (pp. 849-870). San Diego: Academic Press.
- Hogan, R. (1996). A Socioanalytic Perspective on the Five-Factor Model. In J. S. Wiggins (Ed.), *The Five-Factor Model of Personality: Theoretical Perspectives* (pp. 163-179). New York and London: The Guilford Press.
- Holland, J. L. (1992). *Making vocational choices: A theory of vocational personalities and work environments* (2nd ed.). Odessa: Psychological Assessment Resources.
- Hopwood, A. G. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, 8(2-3), 287-305.
- Hopwood, A. G. (1994). Accounting and everyday life: an introduction. *Accounting, Organizations and Society*, 19(3), 299-301.
- Jeacle, I. (2012). Accounting and popular culture: framing a research agenda. *Accounting, Auditing & Accountability Journal*, 25(4), 580-601.
- Magee, J. C., & Galinsky, A. D. (2008). 8 Social Hierarchy: The Self-Reinforcing Nature of Power and Status. *The Academy of Management Annals*, 2(1), 351-398.
- McKinstry, S. (2009). Creative arts. In J. R. Edwards & S. P. Walker (Eds.), *The Routledge Companion to Accounting History* (pp. 524-540). New York: Routledge.
- McLeod, J. D., Schwalbe, M., & Lawler, E. J. (2014). Introduction. In J. D. McLeod, E. J. Lawler & M. Schwalbe (Eds.), *Handbook of the social psychology of inequality* (pp. xv-xxv). New York and London: Springer.
- Miller, P. (1994). Accounting as social and institutional practice: an introduction. In A. G. Hopwood & P. Miller (Eds.), *Accounting as social and institutional practice* (pp. 1-39). Cambridge: University Press.
- Moscovici, S. (1961). *La psychanalyse, son image et son public: étude sur la représentation sociale de la psychanalyse*. Paris: Presses Universitaires de France.
- Rodrigues, L. L., Gomes, D., & Craig, R. (2003). Corporatism, Liberalism and the Accounting Profession in Portugal since 1755. *Accounting Historians Journal*, 30(1), 95-128.
- Saunders, P. (2001). *Social class and stratification*. London and New York: Routledge.
- Schwartz, S. H. (1994). Beyond individualism/collectivism: new cultural dimensions of values. In U. Kim, H. C. Triandis, Ç. Kâğıtçıbaşı, S.-C. Choi & G. Yoon (Eds.), *Individualism and collectivism: theory, method, and applications* (Vol. 18, pp. 85-119). Thousand Oaks, CA: Sage Publications.
- Srivastava, S. (2010). The five-factor model describes the structure of social perceptions. *Psychological Inquiry*, 21(1), 69-75.
- Vaughn, L. M. (2010). *Psychology and Culture: Thinking, Feeling, and Behaving in Global Contexts*. Hove and New York: Psychology Press.
- West, B. P. (2001). On the social history of accounting: The bank audit by Bruce Marshall. *Accounting History*, 6(1), 11-30.

- Wojciszke, B. (2005). Affective concomitants of information on morality and competence. *European Psychologist*, 10(1), 60-70.
- Zebrowitz, L. A. (2009). *Social perception*. Berkshire: Open University Press.